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THE
IMPOLICY
OF
PARTIAL TAXATION
DEMONSTRATED.

1797

THE

IM POLICY

OF

PARTIAL TAXATION

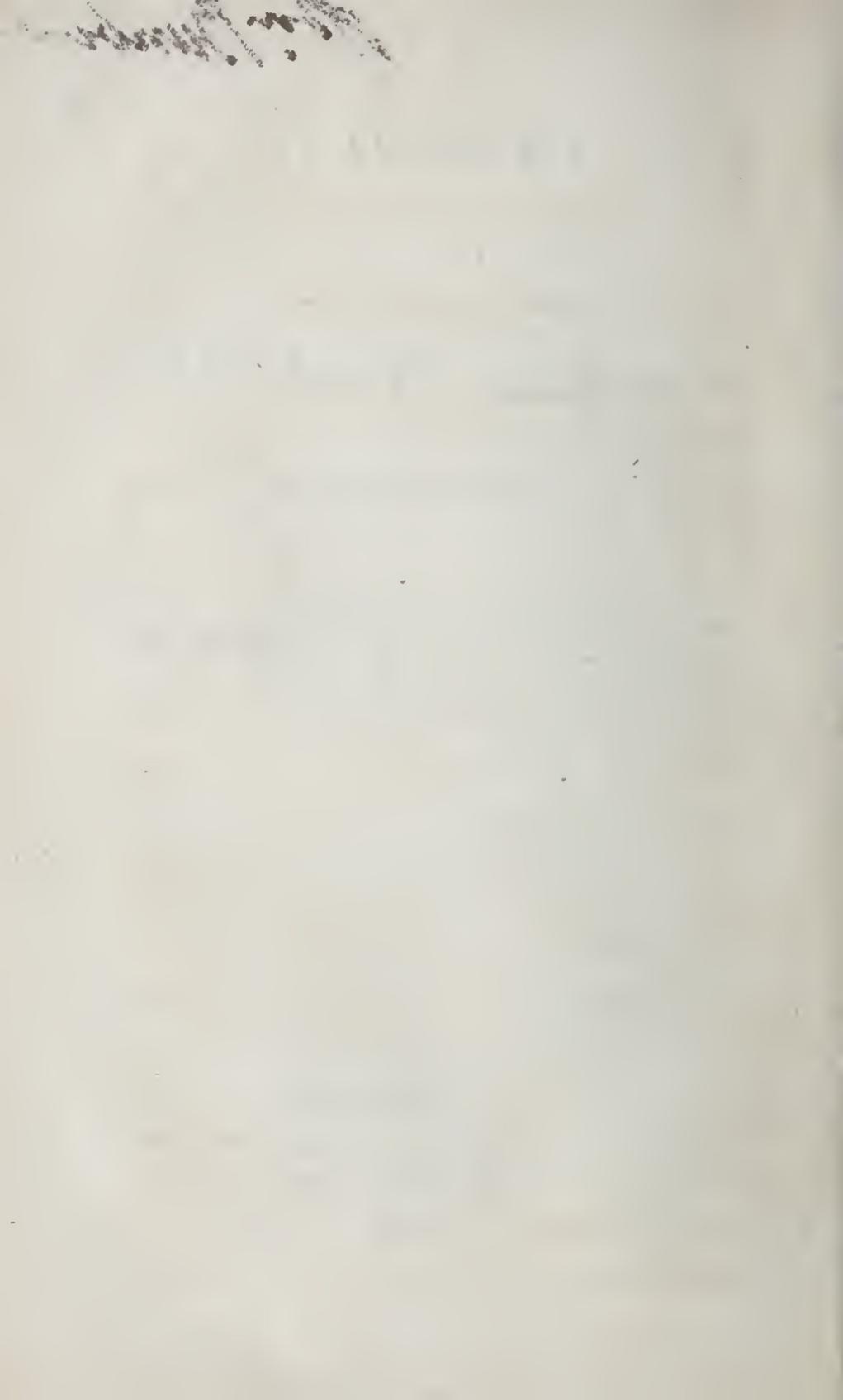
DEMONSTRATED;

*Particularly as it respects the Exemption of the HIGHLANDS
of SCOTLAND from a great Part of the LICENCE DUTY
chargeable on the DISTILLATION of CORN SPIRITS.*

EDINBURGH:

PRINTED FOR J. DEBRETT, LONDON; MUNDELL & SON, EDINBURGH;
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1797.



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ADVERTISEMENT.

A GREAT part of the ensuing pages was prepared for the press, before it was known here that the new exemption bill in favour of the Highlands was introduced into the House of Commons. We thought it necessary to state this fact, as the remarks upon that bill, as far as its provisions have reached us, may appear not properly incorporated into the work. But this, or any other bill, is of no consequence, as it is against the principle, not the contents, of such bills that we contend.

It must give pleasure to every one who loves his country, to perceive that ministers, that parliament, invite information and discussion upon this subject. This evidently shows they are not obstinately bent upon a measure pregnant with ruinous consequences ; and that if they have formerly sinned, they have done it through ignorance. Though the principle of exemption be here censured, no reflection is meant to be thrown upon ministers, or parliament who have unwarily been led to sanction it.

Nor do we mean any reflection upon the characters of those who have been the active instruments of procuring, and supporting, the exemption in question. It surely implies no censure to say that a man has been mistaken, and has erroneously pursued what was hurtful, instead of being advantageous to him, and those with whom he is connected.

EDINBURGH,
July 5. 1797. S

THE
IMPOLICY
OF
PARTIAL TAXATION, &c.

THAT laws which establish a monopoly of trade in the hands of a few, in opposition to the general interests of a community, are highly impolitic, is a proposition which requires no illustration.

That exemptions, granted in favour of a particular district, from duties chargeable on any species of manufacture, and which put it in the power of those who inhabit the district exempted, to attack the property, and plunder the revenues which ought to arise from the taxed manufacture of the district not exempted ; are injurious to the revenue and prosperity of the nation at large, is also a proposition which hardly requires illustration.

I remember having heard a learned divine gravely employ a whole hour in proving that " man is mortal ;" which he enforced by numerous quotations from scripture, from history, from the sayings of wise men, and he concluded the whole by repeated appeals to daily experience. Though his discourse was replete with learning, yet it was learning misapplied : for every indivi-

dual of his audience was as much convinced of the truth of the proposition he laboured to demonstrate, before, as after he had finished his oration. He asserted what is called a truism, which required no proof; and whatever consequences might be deduced from it, the fact itself certainly required no illustration.

I shall not attempt to prove the general position I have laid down, because, I flatter myself, it carries its evidence along with it, and that no arguments which can be adduced can render its evidence more clear and convincing than that which is conveyed by its simple enunciation. Taking then the principle as incontrovertible, I shall endeavour to show that it is completely realized in the exemptions granted to the Highland distillers, from a great part of the licence duty chargeable on corn spirits manufactured in Scotland.

The free communication of trade, which was stipulated in the *Union* between the two kingdoms, has, in many cases, proved merely a vision which Scotland never was in a condition to realize. The great capitals of England, and the superior interest she has in the legislative assembly, have enabled her to bear down every branch of trade in Scotland which threatened a competition with her own. This is true, more or less, with regard to manufactures in general; but is particularly verified with regard to those manufactures which are subjected to the Excise. While all the manufactures of England have

free access to the markets of Scotland, and no individual, or class of men, ever thought of throwing any impediment in their way, it is well known that should an excised commodity make its way from Scotland into the English market, what a hideous yell is instantly raised ! The treasury is besieged with complaints, new and more severe regulations are ushered into parliament, extraordinary commissions are issued under the pretence of detecting fraud, but in reality to harass and confound the Scottish trader ; and the whole of this nation is branded as a race of smugglers and thieves.

How successfully these arts were played off against the Scottish distillers, is yet fresh in every one's memory. In consequence of overgrown capitals, and local situation, being always at the elbows of ministers, and forming a firm phalanx in parliament, a few individuals in London have had the address to monopolize nearly all the distillery of England to themselves. While distillation remained an obscure manufacture in Scotland, it seems not to have attracted the notice of these monopolists ; but after it became so considerable as to send a part of its surplus produce to the London market, a most hideous outcry was raised against Scotland and Scottish distillers. New and perplexing regulations were contrived, and perpetually varied ; severe and rigorous orders were procured ; a whole host of excisemen were let loose upon the Scottish distilleries, which relieved each

other like the centinels of a besieged city, and watched their operations night and day. The charge of fraud against the revenue was loudly vociferated by one party, and retorted by the other; while numerous and expensive prosecutions were raised against the Scottish distillers, with a view to substantiate the charge.

At last Sir John Dalrymple, whose situation as one of the Barons of Exchequer in Scotland gave him an opportunity of observing what was going forward, being convinced of the inextricable intricacy and perplexity of the regulations respecting distillation, and of their injurious effects upon the revenue and trade of his native country, first communicated to the landed interest of Scotland the idea of subjecting the distillation of corn spirits to a licence duty charged upon the content of the still; in place of an excise upon the quantity of spirits produced, which all the regulations respecting wash, all the apparatus of hydrometers and thermometers, had only tended to involve in uncertainty and absurdity still more inextricable.

The idea was eagerly adopted by the landed gentlemen of Scotland, and a bill was passed in parliament for levying the duties in Scotland agreeably to the plan proposed by Sir John Dalrymple. Soon after a very able address to the landholders of England was published by Sir John at Edinburgh, 1786, in which he strongly recommends this measure to their attention, as proper to be adopted by the sister kingdom.

This address produced no effect; for either the landholders of England were not aware of the vast importance of distillation to the agricultural improvement of their country, or their convictions were stifled by the clamours of those monopolists who had centered nearly all the trade of distillation in the city of London. It is evident, that these gentlemen had a great interest in preventing the adoption of a plan, which, by simplifying the mode of levying the duties, and rendering fraud next to impossible, easily admitted the public revenue, arising from this source, to be raised to almost any amount; while it tended to disperse the business of distillation through all parts of the country, where there was a supply of grain, or a demand for its produce.

In this first bill, which was granted by way of experiment, like a charter to the Scottish distillers during two years, the quantum of duty payable by each gallon of their stills was fixed and adjusted by the London distillers themselves, from a calculation of what a still could perform: and a clause was inserted, permitting the Scottish distillers to export their spirits to England, on payment of 2s. per gallon of additional, or equalizing duty. Relying on the faith of this grant, the Scottish distillers were induced, by recommendations from Government, to enlarge their works, at a great expense, in order to convert their spirits into gin, with a view to supersede the gin of Holland, which was then smuggled into the country to a vast a-

mount. But after their manufacture was ready for the market, the Board of Excise refused to permit the sale, as they alleged this species of spirit was not included in the act. Having entered and paid the licence duty for many additional gallons of stills above what the consumption of their country required, the Scottish distillers had now no alternative but to occupy these in producing spirits for the English market, under the clause which permitted this on payment of the equivalent duty. Here again they came in contact with the London distillers, who first endeavoured to defeat them, by reducing the price of their spirits; and afterwards procured the seizure of vast quantities of Scottish spirits, on pretence that they did not tally with the hydrometers and thermometers, according to which the equivalent duty was ordered to be charged in the act. No two of these instruments were found to agree with each other; and after the Scottish spirits were declared legal by the instruments lodged with the Board of Excise in Scotland, they were seized by the instruments in England.

At last, after much clamour, the London monopolists procured an act of parliament, imposing an additional equivalent duty upon spirits manufactured in Scotland, and sold in England: a duty which amounted to an exclusion of the Scottish manufacture from the English market. This act will form an æra in the history of Britain, as it is the only example of legislative faith, solemnly pledged to a great part of the empire, being infringed: and

it is the only instance that has occurred in our history of the British legislature entering into the private squabbles of rival traders, and turning the balance in favour of either party by a special enactment. But it enabled a few individuals in London to accumulate sudden fortunes by raising the price of spirits; while it produced bankruptcies in Scotland to a vast amount.

Several additions to the licence duty on the contents of stills employed in Scotland were from time to time imposed, and this manufacture, which 30 years ago hardly yielded what was equivalent to the expence of collection, now produces a large revenue to the state; a revenue which is collected at a mere trifle of expence, and which hardly admits the possibility of evasion.

In process of time a clause was introduced into the acts relating to the licence duty of Scotland, separating the manufacture for England from that which is intended to supply internal consumption. A manufacture in Scotland for the supply of England is subjected to all the rules, regulations, pains and penalties of the excise, which the London monopolists have artfully accumulated, and rendered so intricate, that few but themselves are capable of understanding them, and which none have such opportunities of evading.

The Scottish distillers have discovered a strong attachment to the plan of raising the duties by licence; and though the duty be immensely higher now than when it was first imposed, and though

they pay a much larger revenue upon the whole than ever was levied at any former period upon the distillery of Scotland, yet they seem inclined to submit to any thing, rather than revert to the former system.

I conceive the plan of raising the public revenue by licence might admit of some improvement, and ought certainly to be extended to the whole island. Good corn spirits are known to be more conducive to health than rum, or any other species of foreign spirits. It is certainly the interest of this nation to encourage the produce and improvement of her own soil, in preference to that of her colonies, or of foreign, perhaps hostile, nations.

Were the licence duty extended over the whole island, the public revenue from corn spirits might admit of being raised to a great amount ; provided the price of spirits was not so far enhanced as to hold out too strong a temptation to the clandestine introduction of foreign spirits. A part of the public revenue might be annually allotted * by parliament as a premium on the exportation of home made spirits, with a view to prevent them from being accumulated at home, and hence sold at too low a price. This would occasion no new expence to Government, as, were the duties charged by li-

* At present 3l. 10s. per ton is allowed as a premium on the exportation of Scottish spirits distilled under licence, not to England, for from it such spirits are excluded, but to foreign parts. A much higher bounty might be allowed.

cence, I presume they would be considerably above their present amount over the island at large; affording a sufficient surplus to stimulate the exportation of what is not required for internal consumption. Under wise and salutary regulations, every compound which foreign nations make from corn spirits might be manufactured at home, and Great Britain might not only supply her own consumption in these articles, but even the consumption of those very nations who now smuggle their spirits upon her shores, to the great detriment of her internal manufactures and revenues.

Such measures as these, I conceive to be much more wise than granting large bounties on the exportation of corn. Such bounties are so much abstracted from the internal industry of the nation, and given, in a present, to feed the industry of rival, if not hostile nations. A Dutchman takes fuel and malt from England, which he can easily do, as for the first he does not pay nearly so high a duty as the Englishman, who conveys coal by sea from a district where it abounds, to one where it is wanting. For the second, he pays no duty; but, on the contrary, receives a premium* more than equi-

* When a Dutchman purchases English malt, he gets 2s. 6d. per quarter, as a premium on the exportation of grain. He also gets a remission of the duty on malt, which, to distillers, is 10s. 6d. per quarter. Excepting, therefore, the expence of carriage and insurance, which, in so short a voyage, is a mere trifle, he can consume English malt 13s. per quarter cheaper than the

valent to the expence of conveying it into his own country, and manufacturing it into spirits. Need we wonder, then, that he sends back his gin, and undersells our distillers in their own market? But reverse the case, and such an absurdity could not happen. Grant a bounty on the exportation of gin, or any species of corn spirits, equivalent, or more than equivalent to the duties, while you withdraw that on the exportation of the raw materials, and Holland itself will soon come to be supplied by British gin. The true interest of Britain is to add as much value as possible to the raw materials which she produces, before they are sent to foreign markets. It is all one whether our corn be sent abroad in the shape of spirits, ale, porter, or of cloth, or any other manufacture. A bale of cloth, or a cargo of hardware, convey to foreign markets the value of all the corn and other produce of the soil, which were consumed in feeding those who laboured in the manufacture of these articles. But they convey more, viz. the ingenuity and industry of our artists, the profit upon which centers in our own island, and tends to render her populous and powerful. These then seem to be the true shapes under which Britain ought to export her corn.

If the English cannot be persuaded to accede to the mode of levying the duties upon distillation by licence, something may be attempt-

English distiller, who manufactures for exportation, and whose spirits must meet the Dutchman's in a foreign market. Is it possible for absurdity to get beyond this?

ed, with a view to effect the objects here pointed out, in Scotland, where the licence duty is already established. We are satisfied they may all be accomplished by wise regulations; the detail of which it is foreign to the object of this essay to unfold.

But no regulations can be of any avail, while particular parts and portions of the kingdom are exempted from their operation; and are put into a situation where they have not only the power, but are impelled by almost irresistible motives, to counteract the effect of these regulations in the districts subjected to them.

After the distillers in the Low Country of Scotland were expelled from the English market, by the means we have attempted to narrate, and had obtained the right of supplying their own country, and such foreign parts as their manufacture might reach, with spirits distilled under a licence upon the contents of their stills; they were suddenly attacked by a new and unexpected enemy upon their rear. This was composed of their brethren, the distillers in the Highlands of Scotland; who found means to obtain an exemption from the greatest part of the licence duty. At first, when the licence duty was comparatively small in both the districts of Scotland subjected to it, the exemption in favour of the Highland district attracted little notice; but now that the licence duty in the Low Country of Scotland is raised to 5*l.* Sterling per annum for every gallon of still employed, the exemption in favour of the Highland district is

swelled into an evil of the most alarming magnitude ; and if not speedily counteracted, threatens the subversion of the distillery in the Low Country of Scotland.

How such an exemption first obtained legislative sanction, it is difficult now to ascertain. While distillation, in Scotland, was subjected to the excise, great and just complaints prevailed against the arbitrary and perpetually varied regulations which were introduced and established from time to time, during every session of Parliament.

These regulations were wholly agitated by our southern neighbours, who hoped, by perpetually varying the excise laws, to entrap their unwary rivals, the distillers of the north. All stills and distilleries were declared illegal, which were not constructed and managed agreeably to these regulations ; and forfeitures and penalties were denounced against those who violated them. The pretence of these regulations was to prevent smuggling ; but the real object of those who agitated them, was, by causing perpetual changes in the construction of their works, in the mode of charging the duties, and in the general frame of the excise laws, to overwhelm their rivals with expence, and make them sink under the pressure of laws ill adapted for their situation, however they might suit those distillers who resided in the capital *.

* Will it be believed, that at present the stocks of London distillers are only surveyed four times in the year ; and the exciseman is obliged to send 24 hours previous notice, under pretext of filling up any casks that should happen not to be full ?

The consequence was, that the Highlands, and many parts of Scotland, soon swarmed with illicit stills, of small dimension, which paid no duty, and which reduced to a non-entity, as far as the market of Scotland was concerned, the distilleries constructed agreeably to law. These, being undersold in the market of Scotland, were reduced to the absolute necessity of cultivating more assiduously the market of England : and thus what was meant to shut up that market, ultimately tended to produce an effect directly the reverse.

It soon appeared, that the host of excisemen foreboded greater advantage from the continuance of smuggled stills, than from their suppression. By suppression, they only appropriated the utensils ; by indulgence, they got hold both of the utensils, and of heavy penalties, as far as parties were able to make these productive.

To suppress these illegal distilleries, an act was at last passed, rendering every individual proprietor in the northern district, and the property of every parish, liable for the penalties recoverable in consequence of smuggling stills found within their precincts.

This excited a great flame among the land-holders in the north, and the gentlemen of Perthshire, on the 5th of October 1784, expressed their

When the Scottish distillers were under the excise, their stock was surveyed as often as the exciseman pleased.

We adduce this as one out of many examples of the power of London distillers, to procure laws which may suit themselves.

discontent with considerable acrimony. It is said, that a certain great minister, finding it impossible to conciliate the approbation of the leaders in the Perthshire association, and other great proprietors in the Highlands, requested them to model the licence act, as far as it respected them, in any way they pleased. Under the licence act they had no farther ground of complaint on the score of perplexing and unsuitable regulations ; but they started difficulties with regard to the capacity of the Highlanders to bear as high a licence duty as the people in the Low Country ; and while the latter were subjected to a tax of 1l. 10s. upon every gallon of their stills, the former were only charged with a tax of 1l. Having thus established a precedent, they have strenuously adhered to it in every future addition that has been made to the duty under the licence act.

At first the indulgence of 10s. upon the gallon of stills, in favour of the Highlands, seemed trifling, and excited no attention ; but in process of time, when successive additions were made to the licence duty in the low country, and a much greater disproportion between the two districts of the kingdom was created, than existed at the commencement, the effects of such absurd policy soon became apparent. Spirits, notwithstanding all the pains and penalties created in the acts, were perpetually poured down from the Highlands into the Low Country. The number of gallons entered in the Low Country dimi-

nished at every term, while those in the Highland district increased. How it happens, at a time when the increase of the British revenues is an object of such magnitude to support the national credit, our politicians should still persevere in a system so impolitic; and while they have raised the licence duty in the Low Country to 5*l.* per gallon, should propose only to raise that in the Highlands to 6*l.* 10*s.* per gallon, is a mystery which baffles ingenuity to develope.

We learn from a note in a recent publication of merit, that * "While the great proprietors of the north of Scotland continue the practice of raising regiments at the commencement of every war, it is not to be supposed they will ever act so absurd a part as to enter into arrangements with their tenants whereby they can acquire any share of independence. Such arrangements would operate materially against their interests; for they can make more in some years of *the gleanings of the men on their estates* than by the sale of the produce of the soil, had they a right to bring the whole to market. We are frequently told at the commencement of a war, that a proprietor in the north of Scotland raised a regiment of fine young VOLUNTEERS in the course of a week or ten days. Every reader may infer what means were used to effect this business so

* Donaldson's Present State of Husbandry in Great Britain, vol. iv. p. 216.

" quickly, especially in a country where the use
 " of arms is, in a great measure, unknown. Were
 " it asked, What becomes of this devoted race?
 " the answer would be, They are sold to the Bri-
 " tish minister, not indeed at so much per head, but
 " at so much per annum; that is, the laird, and the
 " laird's cousins, become captains, majors, colonels,
 " generals, &c. *Thrice happy country! may not an*
 " *Englishman exclaim*, where such characters bear
 " sway. How flourishing must be its trade and ma-
 " nufactures! How improved its agriculture!"

Is it possible that these gentlemen should higgle for cheap whisky, as likely to prove, in their situation, an excellent recruiting serjeant? Whatever influence we may suppose such a motive to have upon their minds, we are confident it can have no effect with ministers, who have uniformly discovered such laudable and successful zeal to increase the public revenues, that they cannot be suspected of sacrificing them to private jobs. That ministers still continue to countenance this measure, must be wholly imputed to the representations which are made to them, representations which we do not hesitate to pronounce erroneous. During the discussion which the new exemption act lately underwent in parliament, this scheme was declared open to farther investigation, and the exemption was very properly limited to a month after the commencement of the next session of parliament. Since, then, it is the wish of parliament, and of ministers, to obtain all possible information respecting this

matter, we hope to demonstrate, that the exemption in question is highly impolitic in a minister to grant, in parliament to sanction, as well as injurious to the nation at large, and even to those individuals whose interest it is meant to promote.

1. That it is the duty as well as interest of the ministers and parliament of Great Britain, to countenance no practices by which the public revenue may be defrauded, and its general amount lessened, can hardly admit of dispute. Nor are they warranted in granting privileges to the subjects of one district, by which they are enabled to attack the property, and dry up the sources from which the inhabitants of another district derive their subsistence.

If it were true that the exemption from a great part of the licence duty in the Highland district of Scotland, operated precisely in the way that its contrivers and promoters pretend, merely as an indulgence by which the inhabitants of that district might consume spirits manufactured among themselves at a cheap rate, without interfering with their neighbours; though we may have occasion to show that such indulgence is very unwise, and prejudicial even to those who are the objects of it, yet it is admitted that their neighbours would have no right to complain. It would be improper to inveigh against the folly of others, provided that folly affected none but themselves.

But in the instance of the Highland exemption, this is far from being the case. Highland spirits

are daily poured down into the Lowland district, and the distillers, who pay the high duty, are undersold at their own doors. *Highland Whisky sold here*, is visible on numerous sign posts in Edinburgh, in Glasgow, and all the towns in Scotland. This article is publicly advertised in the newspapers, and by printed hand-bills, which are distributed in great abundance. The venders of this commodity have indeed, of late, contrived to prefix the epithet *old* to their Highland whisky, meaning thereby, that it came into their hands previous to the division of the kingdom into two districts. In a printed hand-bill now before me, this *old Highland Whisky* is offered for sale at a price so low as 2s. per gallon. Is it credible that any vender could afford to keep a stock of this sort on hand nearly 14 years, and then sell it so low? It is evident he must have received a recent supply.

But what puts this matter beyond a doubt, and shows that the Highland exemption, if persisted in, must soon effect the utter annihilation of the Low Country distillery, is, that in proportion as the licence duty has increased in the Lowlands, the number of entered gallons has been diminished, while it has increased in the Highlands.

At the first commencement of the licence duty in the year 1786, the duty in the Lowlands exceeded that in the Highlands only at the rate of 10s. per gallon. The duty in the several districts received several successive additions, as expressed in the following table :

	Highlands per Gallon.	Lowlands, per Gallon.
1.	L. 1 0 0	1 10 0
2.	0 0 0	3 0 0
3.	1 10 0	9 0 0
4.	2 10 0	18 0 0
5.	0 0 0	
6.	6 10 0	54 0 0
Intermediate district, 9 0 0		

Every one must be struck with the total want of system which pervades these different changes made upon the amount of duties imposed on the different districts; unless it be a system calculated to exalt the Highland distillery upon the ruins of the Lowland distillery, and of the public revenue. In the latter district, the duties have been raised with an unsparing hand, while those in the former have not yet crept beyond 2l. 10s. For the duty of 6l. 10s. beyond the new line, and of 9l. in the intermediate space between the old and new lines, has not yet received legal effect, as the bill is still in dependence. It is obvious to every person who peruses the foregoing statement, that this bill will create a much greater inequality between the different districts than existed at any former period since the commencement of the licence duty.

Let us now compare the effects which have resulted from these various proportions of duty charged upon the different districts, in so far as they can be collected from the number of gallons entered in each district respectively.

In the year 1794, there were entered in the Highland district 12,978 gallons of stills under the duty of 1l. 10s. per gallon. In the late discussion which the new exemption bill underwent in the House of Commons, it was stated by Mr. Pitt, that the number of gallons now entered in the Highlands amounted to 13,000, while those in the Lowlands were only 8000. As he must have much better access to information than any private individual, there appears no reason to doubt his statements. From this statement it appears, that the gallons entered in the Highlands have received an increase of 1022 since the year 1794. That the gallons in the Lowlands have been amazingly reduced, appears from this fact, that in the year 1786 and 1787, when the licence duty commenced, there were 39,125 gallons of stills entered in the Lowland district.

It would also appear that the calculations of increase of public revenue, founded on 8000 gallons as the present entry of the Lowlands, are likely to prove the baseless fabric of a vision. For if this number of gallons was actually entered in the Lowlands, at the commencement of the new duty of 54l. per gallon, we are disposed to impute it partly to the excessive demand for spirits occasioned by the late stoppage of the distillery, partly to the hopes entertained by the Lowland distillers, that when the Highland duties came to be arranged, something approaching to equality would be imposed. But in consequence of

the immense inequality now created between the different districts, and the constant influx of spirits into the Low Country, many Lowland distillers have already abandoned their licences ; and the number of gallons actually working in the latter district, it is presumed, does not exceed 3000. It is probable that other distillers will soon follow the example of those who have abandoned their licences ; and at each period when the licence is renewed, the number of entered gallons will be diminished, until the Low Country distillery is wholly annihilated.

In the late parliamentary debates, the advocates for this inequality of taxation represented it as merely a temporary experiment, which was left open for discussion : as if any discussion were necessary upon a point which is already determined by the most luminous chain of experiments. Facts are certainly much more powerful than arguments, yet these gentlemen, neglecting facts, call for discussions ; and they persevere in their course of experiments, while they disregard the obvious conclusions resulting from a long series of experiments already made to their hand. We here see, that in proportion to the inequality of licence duty, the inequality between the number of gallons entered in the two districts of Scotland has increased ; and that of the Lowland distillery there is now left but a remnant, which, if the Highland exemption be much longer persevered in, seems likely to be soon extinguished. We leave all who are interested in

the prosperity of their country to infer the effects which this must have upon the public revenues. In fact, the continuance of this exemption must soon annihilate the Low Country distillery, while it reduces to a mere trifle the amount of public revenue arising from the distillery of Scotland in general.

It is alleged that the Lowland distillers have an advantage over those in the Highlands, by employing stills of greater magnitude, and that an indulgence in the article of duties is necessary to compensate this advantage. But we would refer the gentlemen who insist upon this argument to their cook maid, for a solution of their difficulties. Let them interrogate her, Whether in boiling an egg she is likely to effect her purpose more speedily by using a large cauldron, or a small pan? There is not a cook maid in the kingdom but will declare in favour of a small pan. In fact, the advantage is all on the side of the Highlanders, in so far as capacity of still is concerned. The licence laws require that no still under 50 gallons shall be used in the Lowlands; under 30, or above 40 in the Highlands, with a view to prevent frauds by the use of small stills which pay no duty. But they do not limit the capacity of stills which may be used in the Lowland district; and if any person imagines a large still to be advantageous, he may employ it. Before the licence duty commenced, individual distillers in the Lowlands had single stills of much greater content than all the stills now used in this

district taken together. But they soon abandoned the use of these enormous stills, and reduced them gradually to the lowest standard required by law: a proof that they had found by experience no advantage from large stills, and that the advantage lay wholly on the side of such stills as are employed in the Highlands.

Any one who compares a list of distilleries entered within the Highland district, with the map of Scotland, must perceive that they are mostly crowded into those situations which are contiguous to the Lowland district, or upon arms of the sea, and other convenient places for importing grain and fuel, and re-exporting their produce; as if the object of them were not, as the law intends, to supply themselves with spirits from Highland grain; but to supply the Low Country with spirits from Low Country grain.

Thus, in the year 1794, there were 12,978 gallons in the Highland district, and in the south collection of Argyle, comprehending Kintyre, Cowal, Island of Bute, &c. there were 45 distilleries, employing 1566 of these gallons. We may remark, that this district is every where accessible by sea, for the conveyance of coal and grain, and enjoys an easy communication with the west and south west of Scotland, subjected to the high duties. The peninsula of Kintyre is a grain country, and enjoys mines of coal, with a canal to convey it to Campbleton, and the sea. In the parish of Campbleton alone, were situated no less than 25 of the distil-

leries already mentioned. On the banks of Loch-lomond, and on the Clyde opposite to Greenock, there were 12 distilleries, employing 388 gallons. We may remark that this situation is immediately contiguous to a populous manufacturing district, and enjoys a ready communication by water with all the towns upon the Clyde, or contiguous to that river. In the Dunblane district, adjoining to a populous and fertile country, under the high duties, were 27 distilleries, employing 1027 gallons. In the Dunkeld district, situated upon the Tay, and contiguous to the extensive fertile districts of Strathmore, Strathearn, the Carse of Gowrie, and a country abounding in towns and manufactures, there were 43 distilleries, employing 1530 gallons. In the Forfar district, the best cultivated, excepting the Carse of Gowrie, of any country north of the Tay, and well situated for communication with the country subjected to the high duties, were 23 distilleries, employing 830 gallons. In the adjoining district of Montrose, were six distilleries, of 230 gallons. In the Aberdeen district, three distilleries, employing 112 gallons. In the contiguous Old Meldrum district, were 15 distilleries, of 580 gallons. In the adjoining Banff district, 14 distilleries, of 550 gallons. In the Elgin district, situated upon the Murray Frith, were 22 distilleries, employing 742 gallons.

Those parts of Inverness, Ross, and Cromarty shires, which are contiguous to the Murray, Cromarty, and other Friths, are equally well, if not

better situated, than most of the districts we have enumerated, for communication with the Low Country subjected to the high duties, and swarm with distilleries. One parish alone, in these districts, (Urquhart), contains 31 distilleries, of 942 gallons. But we confine our remarks to those which are situated immediately contiguous to the line or boundary which divides the Highland from the Lowland district, or are separated only by arms of the sea, which render the communication more easy. Had we entered into a particular enumeration of the Highland distilleries, we might have shown that they are all well situated for pouring their spirits down upon the Low Country : and it is known to be a fact, that spirits from the remotest parts of the Highlands daily make their way into the great towns of Scotland.

From this enumeration it appears evident, that in the year 1794, of the 12,978 gallons of stills entered for the Highland district, 7555 gallons were situated contiguous to the district on which the high duties are imposed ; forming a belt, or hostile encampment, embracing the island from sea to sea, and aiming destruction at the distillery, and public revenue arising from it, in the Low Country of Scotland. That in the Highlands properly so called, there were only 5423 entered gallons ; though many of these were situated in places equally favourable for waging war against the Low Country distillery.

We have already shown that the number of entered gallons in the Lowlands has suffered a gradual diminution as the duties were raised; and that the number in the Highlands has increased in proportion. Now we would ask what the people in the Highland district make of so many entered stills? Do they pay the small duty imposed upon them, and then suffer them to remain idle? It would require a very uncommon exertion of faith, or rather of credulity, to believe this. But do they consume the whole produce of these stills in their own country? Neither will this admit of belief: for the population of the country within the new line of exemption, comprehending all the islands, does not exceed 324,000 souls; while the population of the Lowland district is about 1,400,000. Are about 3000 gallons of stills, the quantity now supposed entered in the Low Country, sufficient to supply the consumption of more than 1,400,000 people; while the thinly scattered * inhabitants of

* The population of Scotland will soon be ascertained by the Statistical Account, published by Sir John Sinclair. We here endeavour to approach as near to accuracy as possible, the account not being yet completed.

The Highlands of Scotland are supposed to contain 16 inhabitants to a square mile, and 40 acres to each person. The Carse of Gowrie, which is wholly an agricultural district, contains only three acres for each person. The county of Fife, which is partly agricultural, partly manufacturing, partly hilly, and may be esteemed the average of the Low Country of Scotland, is supposed to contain five acres for each inhabitant. If the

the Highlands are able to consume the produce of about four times that amount of gallons? It may be farther observed; that with respect to fuel, the inhabitants of the Highlands that are within reach of the sea; are now nearly on an equal footing with the inhabitants of the great towns in the Low Country. The repeal of the tax upon coals carried coastways, puts it in their power to work their stills with as great regularity and effect as the distillers in the Low Country.

It is evident from the very aspect of these statements, that these Highland stills must be kept; more from a view of smuggling spirits into the Low Country, than the supply of their internal consumption: and it is known that many of them are actually carried on by spirit dealers in our great towns, either in their own names, or in the names of others, for the sole purpose of supplying the Low Country market.

What minister; what parliament; that is duly apprised of these facts, can any longer countenance, or sanction, what is so injurious to the public revenue? But though it were possible that they should sacrifice the public interest, of which they are the sole judges, are they warranted in countenancing practices which tend directly to the subversion of private property?

preceding statements be true, the Highland district contains an entered gallon for every 24 persons nearly ; while the Lowland district has only an entered gallon for every 466 persons.

When the Scottish distillers were driven from the market of England, they confided in the faith of parliament, that the Low Country market of Scotland would still be secured to them. It was in this confidence that they submitted to every addition that has been made to the licence duty, and accommodated their works, as nearly as they could, to the supply of the market allotted for them. They have a great property embarked in the business, which must be diminished in value, or wholly annihilated, if the Highlands continue, as formerly, to be indulged in an exemption from duties. The British parliament, then, is in justice bound, either to indemnify the private sufferers, or remove the cause of these sufferings. As well may they make an act to encourage theft and highway robbery, as make an act which tends to the subversion of property embarked, or created, under their faith and sanction. But the injustice does not terminate with the subversion of property. A man cannot suddenly change his profession, and at once betake himself to some new occupation by which he may subsist himself and family : while all those employed under him, in a large manufacture, are thrown idle upon the world.

The exemption in question does not only aim a blow at the property of distillers in the Low Country, but also at the landed property in that district of the kingdom. It evidently tends, and has in part succeeded, to transfer the seat of distillation for Scotland from its natural situation, viz.

the places which abound in grain, into the Highland part of the country, which enjoys the exemption. The landholders and farmers in Scotland are an enlightened class of men, and they are called upon to reflect seriously upon the consequences that must ensue, if their barley, in order to be distilled, must be sent to Urquhart, to Dunkeld, to Crieff, Callender, or Loch-Crinan. They cannot send their grain to the English market, as they would there meet with grain of superior quality, and nearly of equal price. The distillery in the Low Country affords a ready market at their doors, and if this distillery be suppressed, which must soon happen, if the exemption is persevered in, from the price of their grain must then be deducted the expence of conveying it to these favoured seats of distillation, together with the expence and risk of penalties, occasioned by restoring back the spirits for their consumption.

A landlord may imagine that all this does not affect him, as his estate may be under lease of which many years yet remain. But it will discourage the tenant, and induce him to renounce that due rotation, comprehending a barley crop, by which the greatest possible value is extracted from the land. It was in contemplation of the ready market offered by the distillery in his neighbourhood, and the abundant manure it supplied, that he was induced to offer a high rent. Disappoint him, and you do him great injustice. He may struggle for a little, and pay his rent out of his ca-

pital, instead of paying it out of the produce of the soil. But the diminution of his capital will soon terminate in his ruin, and no such rent can afterwards be obtained for his farm. The landlord must then feel the effects of his supineness, and will upbraid himself for not having in time exerted himself to prevent a measure pregnant with ruin to his property. Reflection may then be too late; for a great manufacture once subverted, cannot easily be restored.

But as these observations apply to the land-holders and farmers in the Low Country district of Scotland, we forbear enlarging upon them. We cannot suppose these classes of men so blind to their own interest, as tamely to look on while a small knot of Highland chiefs is labouring to transfer the whole distillery of Scotland within their own domains.

Our political advocates for this inequality of taxation, though they admit that all the evils already stated have flowed from their system, still insist that all future abuses will be prevented in consequence of the wise regulations, and severe penalties, that are to be provided in their new code. But they may as well talk of stopping the winds, or the rolling of the waves, by pains and penalties, as of preventing abuses from issuing out of a system, which is itself the very essence of abuse.

I understand a part of their plan now is, to cut off the districts of Kintyre and Cowal in Argyleshire, and the county of Bute, from the Highland,

and add them to the Lowland district. They also propose to cut off a considerable part of Dunbarton, Stirling, and Perthshires from the Highland district, by running an ideal line from Tarbet along the north by Benlomond to Callender in Monteith. But they still propose to retain the many distilleries situated about Callender, Crieff, and Dunkeld, within the favoured pale, and whose situation is well adapted for procuring constant supplies of grain for deluging the Low Country with spirits. From Dunkeld their new line is to pass along the south side of the Grampian mountains to Fettercairn, in the county of Kincardine; from thence northward along the road by Cuttishillock, Kincardine O'Neil, Clatt, Huntly, and Keith, to Fochabers; from thence westward by Elgin and Forres, to the boat on the river Findhorn; from thence down the said river to the sea at Findhorn; and all parts and places in the county of Elgin, which lie to the southward of the said line, from Fochabers to the sea at Findhorn, are proposed to be retained within the Highland district.

Though this new line of separation will cut off many of the present Highland distilleries from the favoured district, it will throw no new impediment in the way of smuggling. It will only induce a great number of these distillers to remove their utensils and operations into the back ground. But it is not proposed to subject the distilleries in the intermediate space between the new and old lines,

all at once, to the high duties. While those in the back ground pay only 6l. 10s. per gallon, those in the intermediate space are to be raised to 9l., and those in the Lowlands are already raised to 54l. This is creating exemption upon exemption, and will have the effect of converting the medium exemption into a masked battery, under cover of which, the back ground exemption may operate with greater prospect of success.

Nor will any restraints, or penalties, that can be imposed to prevent distillation from Low Country grain, or the return of spirits into the Low Country, ever prove effectual.

It is well known that what is properly called the Highlands, does not produce grain sufficient for the subsistence of its inhabitants. The people export fish and live stock, and import grain for their subsistence. Barley bread is their common food. Now how is it possible for the officers of the revenue to distinguish between barley that is imported for the subsistence of the people, from that which is imported for the purpose of distillation? It cannot be done; and if, with a view to prevent violation of the law, the importation of corn is wholly prohibited, the people run the greatest hazard of starving. But suppose we admit the possibility of preventing distillation from any other grain except what is produced within the favoured district, what kind of policy must that be, which impels the inhabitants of the Highlands to occupy too great a proportion of their cultivable lands with barley crops, and

to convert that barley into spirits, while they are destitute of bread? This is certainly purchasing the luxury of intoxication, and the privilege of smuggling, at too dear a price.

If it be difficult, and even dangerous, to restrain the importation of grain, it is altogether impossible to prevent spirits from coming into the Low Country market. A single horse and cart can convey nearly 60l. value of this article by land, and the nature of the country is exceedingly favourable for the secret conveyance of articles of this sort. It was clearly ascertained by former experience, when smuggling prevailed in Scotland, that if smuggled cargoes escaped the vigilance of our cruisers, the utmost vigilance of the revenue officers was able to make very little impression by seizures upon land. It was found impossible to check smuggling by any other way than by constructing the revenue laws so as to render the trade unprofitable. But the law in question holds out an irresistible premium to illicit traffic; a premium which no pains and penalties, no vigilance of revenue officers, will be able to counteract. If the difficulty of checking this illicit traffic be unsurmountable at land, it seems still more unsurmountable when carried on by arms of the sea. A country intersected by so many navigable arms of the sea, and composed of so many islands scattered through the Atlantic, is accessible at almost all points by water carriage, and can send forth its productions from every point. In many places it is but crossing a

small lake, or arm of the sea, which can be done in half an hour, and the whisky of the Highlands gets upon forbidden ground ; while a small boat can convey several hundred pounds value of the article. This can be done with the greater prospect of success, that the law gives no authority to seize the commodity while at sea, though it should be found beyond its proper limits. We may appeal to what has happened, whether any restraints have yet checked the illicit traffic created by the indulgence granted in favour of the Highland distillery ; and we may venture to predict, that should that indulgence be continued in the way now proposed, all the navy and army of Britain would prove insufficient to restrain it.

We may also appeal to experience, whether any penalties, or any vigilance, were found sufficient to restrain the abuses flowing from the exemption granted by the parliament of Scotland, 1690, to Mr. Forbes of Culloden, from the duties leviable on grain raised and distilled upon his own estate, on payment of 400 merks Scots per annum. This exemption was confined to a small spot, and was more easily guarded from abuse than an exemption extending over such a large country as the Highlands, every where intersected by arms of the sea, and comprehending so many islands. Yet this exemption long continued to produce immense loss to the public revenue, until it was finally purchased by government at a very high price.

One would expect the recency of these facts would have made government pause, before it proceeded to grant exclusive privileges of this sort. Yet such privileges have actually been granted, and have already begun to produce similar effects.

If government be seriously inclined to grant an indulgence in favour of the Highlands, it ought to be an indulgence accommodated to their situation and circumstances : not an indulgence subversive of the public revenue, injurious to the property of other subjects ; while, as we hope to demonstrate, it is pernicious even to those who are its objects.

It might be proper to allow them a relaxation, or exemption, from the duties upon salt, which would enable them to convert to profit the immense shoals of fishes which occasionally frequent their shores. Every one who has passed through the Highlands, during the time a shoal of herrings has entered a loch, or come upon a coast, must have observed that the inhabitants are generally confined in their exertions to what they can dispose of in a fresh state. Had they salt at command, the quantity they might sometimes take is incredible. There has been more value, of late years, got from herrings caught in the Frith of Forth, than would have purchased its whole extent, even though it had been the best cultivated and most fertile land in Britain. But in the Frith of Forth salt is procurable ; which is not the case in most parts of the Highlands.

We have only farther to remark upon this branch of the subject, that the indulgence now proposed is aggravated beyond all bounds of former precedent, and indeed flies in the face of common sense. The first indulgence in favour of the Highlands was as two to three; the next as one to three. Then the Highlands were indulged so far as to be made liable only to one sixth part of the duties. The indulgence was afterwards extended to less than a seventh part; and the present plan of making them only pay 6l. 10s. per gallon, while the Lowland distilleries are obliged to pay 54l., makes the duty leviable upon them considerably less than one eighth of what is now actually levied upon the Lowland distillery.

It is not merely in the immense disproportion of duties leviable upon the contents of stills in the different districts, that the now proposed exemption consists. It is farther aggravated by the additional exemption from malt duty; an addition which is not likely to attract the notice of every observer. I understand that in the new bill re-establishing the Highland exemption, it is proposed to allow a credit for 500 bolls of malt, free of duty, for every 40 gallon still. This is about double the credit that was formerly allowed, and may be considered, as far as it goes, as a deduction from the nominal duty of 6l. 10s., or 9l. imposed upon the content per gallon of the still. The duty upon malt to distillers in Scotland is 5s. 3d. per quarter; and this upon 500 bolls, Linlithgow measure, amounts

to 100l. The licence duty upon a 40 gallon still, at 6l. 10s. per gallon, amounts to 260l. per annum. If, therefore, we subtract from this the deduction allowed of duty for 500 bolls of malt, there remains only 160l. of net duty proposed to be levied upon a still of 40 gallons behind the new line. In the intermediate privileged district, the proposed duty of 9l. per gallon on a 40 gallon still, amounts to 360l. From this deduct the similar exemption from malt duty, and the whole amount proposed to be levied upon such a still is 260l. It is true, indeed, that the surplus malt consumed above this quantity is to pay the malt tax, and the surplus spirits are to pay according to a certain rate. But such clauses have been inserted in all the exemption bills hitherto passed, and though it is pretty certain that there was a surplus both of malt consumed, and of spirits manufactured, yet we never heard of any duties being paid for these surpluses.

This shows the exemption in favour of the Highlands to be much greater in reality than appearance. To the exemption from duty upon the still, ought to be added the exemption from duty upon malt; for which the Highland distillers have hitherto paid no duty. That we may the more clearly perceive the difference in the situation of the two parties, let us suppose a Lowland distiller employs a 40 gallon still, and pays the full duties both of licence and malt; of which he consumes 500 bolls, the quantity allowed to the Highland distiller.

The licence duty, at 54l. per gallon,	
is - - - - -	L. 2160 0 0
The malt duty of 500 bolls is	100 0 0

Total paid by Lowland still, L. 2060 0 0
 Subtract 160l. paid by a still in the
 most favoured district, and the
 balance against the Lowland distil-
 ler is - - - - - 1900 0 0
 Again, deduct 260l. proposed to be
 levied upon a still in the inter-
 mediate exempted district, and
 there remains,
 Balance against the Lowland still, 1800 0 0

Let any man of candour decide whether it is pos-
 sible for a Lowland distiller to exist where, all na-
 tural advantages being nearly equal to both parties,
 his rivals have obtained a legal advantage over
 him, in one case of 1900l., in the other of 1800l.,
 on so small a concern as a 40 gallon still! It is
 impossible: and no penalties, or even punish-
 ments, are sufficient to deter the favoured party
 from taking advantage of such an enormous pre-
 mium, exhibited by law, to transgress the law.

It may be said that the Lowland distiller does not
 operate wholly upon malt, but uses a proportion of
 raw grain. This is true to a certain extent; but
 it is known to be a fact, that this mode of working
 seldom succeeds well. From this cause, more than

four fifths of the distillers in the Low Country have hitherto operated wholly upon malt, and have paid the full malt duty of Scotland. Others may have occasionally used a proportion of raw grain, but always used a very large proportion of malt, for which they paid the full duty; no part of which, at least since the licence commenced, has been paid by the Highland distillers.

If the Highland grain be any way inferior to the grain produced in the Low Country of Scotland, the exemption from the malt tax, which the distillers in that district have hitherto enjoyed, is much more than an equivalent for that inferiority. But this inferiority is not universal, and where it exists, is chiefly owing to the miserable modes of cultivation which prevail in that district. Equalize the taxes upon spirits, and every spot in the kingdom will soon come to be treated in the mode that is best adapted to its soil and situation; and which is certainly the most profitable mode both for landlord and tenant. The Highland distiller will not be excluded from the market where he can purchase grain which best suits him; nor will he be debarred from returning his spirits into any part of Scotland.

While the premiums before explained continue to exist, it is folly to talk of debarring him from either, since all other advantages are now nearly equal between the different districts.

To all the disadvantages against the Lowland di-

stiller, already enumerated, it may be remarked, that in proportion as the burden of taxation is rendered unequal, since the licence duty must be paid per advance, it requires a much greater capital to carry on the business of distillation in the oppressed, than in the favoured district. From this capital a reasonable profit ought to issue, and in a precarious business there ought also to be some additional sum recovered as an insurance against accidents. Now, these things multiply, not in the direct, but in the geometrical ratio of the capital advanced ; and in the same proportion aggravate the advantage gained by the one party, while they turn the balance against the other. If, therefore, these exemption acts should continue much longer in force, they must ultimately prove *acts to encourage smuggling, the subversion of the public revenue, and the spoliation of private property.*

Whether such an exemption be not impolitic in a minister to grant, and in parliament to sanction, as well as injurious to the nation at large, may now be left to the decision of every candid reader.

2. We observed, and undertook to prove, that this exemption is not more hurtful to the community at large, than it is injurious to the very persons who are the objects of it.

Every person who has travelled through the Highlands must be struck with the slovenly and imperfect modes of cultivation which prevail. Most of the cultivated lands are runrig, and fre-

quently ploughed alternately by the inhabitants of a village. They are never cleaned, and draining and enclosing are unknown. Though much grain from other countries is imported and distilled, yet the exemptions in favour of distillation in that country actually produce a constant tendency to the cultivation of barley, in preference to other crops. The ground for this purpose receives all the sea-weed they can collect : and even the dung, which should go to the production of potatoes, turnips, and other vegetables for the support of themselves and cattle during winter, is all allotted to the production of barley, with a view to be distilled into whisky. The barley in many places is of the inferior sort called *bear* or *big*, and being too frequently repeated upon land neither cleaned nor prepared in a proper manner, is generally an insignificant crop ; though in those places where good culture is practised, the lands produce as good crops of barley as any in Scotland. The consequence of the prevailing system is, that though men and cattle are frequently starving during winter, the former can get drunk as often as they please, and at small expence.

Is this a system that landlords, that parliament, ought to encourage by their patronage ; or rather, ought it not to be reprobated and amended by the united efforts of both ?

With regard to landlords, it is clearly their interest to introduce better modes of cultivation, which

might render the means of subsistence more affluent, and increase the population upon their estates. It is well known that white oats were first brought to Scotland by Cromwell's army, and prevail in all the cultivated parts of the country. They have hardly yet penetrated beyond the Grampians, where the aboriginal grey oats still prevail. It is not long since English barley began to be cultivated in Scotland, though it is now found to thrive, and has superseded the ancient *bear*, or *big*, in all those places where good culture is practised. Were enclosing, draining, green crops, and sown grasses, introduced into the Highlands, the finer species of grain would thrive there; and though less land were actually occupied by corn, the amount produced would far exceed, and prove much more valuable than it is at present.

Suppose the ambition of these gentlemen should still be bent upon raising regiments (for we are far from censuring what promotes our national defence), it would certainly be much easier to accomplish this object in a country swarming with inhabitants, than in one where a man is hardly to be found within a circle of 20 miles. I have often pitied the situation of a Highland chief, when, at the commencement of a war, I saw him plodding about Glasgow and Paisley, and other seats of industry, in quest of men to join his colours, who were born and brought up upon his own estate.

Most of the clergy in the Highlands, who have

given a description of their parishes in the Statistical Account of Scotland, agree in censuring the cheapness of whisky, as productive of many evils among their people. It is this which gives their industry a wrong direction, and proves equally destructive to their health and morals. If complaints have arisen from this cause in the Low Country, the late great addition to the licence duty will probably prove effectual in removing them. Were the whole of Scotland equally taxed, the price of corn spirits would soon be the same in every part, and would correspond with the amount of tax actually imposed, together with the price of the raw materials. But while the Highlands enjoy the exemption in question, it is impossible to raise the price of spirits beyond the rate at which they can furnish them. The Low Country distillers may struggle for a little with low prices, and no profit, and rather than abandon their business, may even content themselves with temporary loss: but the superior weight of revenue levied upon them, must at last drive them from the field of contest.

Though the industry and morals of the Highlanders should receive no injury from excessive indulgence in the use of spirituous liquors; both are likely to receive a most pernicious bias from that propensity towards smuggling which this exemption has engendered, and is calculated still farther to encourage. The trade of a smuggler, as well as of a highwayman, requires, indeed, energy of character, yet it is an energy inconsistent with morality

and the good order of society ; and no good man, far less a wise legislature, would hold out incentives to displays of energy in either of these professions. But what dangerous effects may we not expect from energy of this sort established by law, and rewarded by exclusive privilege ?

This exemption being evidently attended with such pernicious consequences, both to the revenue, and to the people themselves, who are the objects of it, there must be some other motive than is avowed, which prompts those who take the lead in the business to solicit its continuance. I have heard that a great Highland chief was offered and refused 10,000l. a-year, for the privilege of working the stills upon his estate, which he had solicited from the excise. A few individuals may acquire a paltry profit from stills of that sort erected upon their lands ; but it is a profit wrung from the misery and debasement, not from the industry and prosperity, of the people. There was a time, we are told, when a Highland chieftain was wont to promise a *harvest moon*, that is, the spoil he could get hold of during a harvest incursion into the Low Country, as a marriage portion to his daughter. The times are now changed, and we no longer see these chiefs at the head of armed followers, attacking the property of the Lowlanders. If the present system be persevered in, a *smuggling still* will be found a more effectual weapon of attack, and may prove as good a portion as a *harvest moon*.

The only thing that wears the shape of argument, in favour of the exemption, is the incapacity of the Highlanders to pay as high for their whisky as the inhabitants of the Lowlands. Though this incapacity be all a pretence, yet we shall admit its existence in all the extent that its champions require. We would ask these gentlemen, who is the best friend of the Highlander, the man who ensnares him to consume much whisky, by making it cheap ; or the man who, by raising the price of whisky, would lead him to use it more sparingly, and consume a greater proportion of food ? Abolish the exemption, and whisky will rise to its natural price over the kingdom, duties included. The Highlander may then get less frequently drunk : but he will be enabled to consume a greater proportion of wholesome food, and he will become, in all respects, a more industrious and valuable member of the British empire.

These champions of incapacity are not aware that they are handling a two-edged sword. What is the cause of this incapacity, so much insisted upon and exaggerated ? Is it not the general languor that pervades the inhabitants of the Highlands ; the slovenly modes of agriculture which prevail ; and are chiefly produced by the very exemption in question ?

Few countries enjoy greater natural means of wealth than the Highlands. The people are virtuous, are enlightened, and discover a strong propensity to labour when they see any prospect of

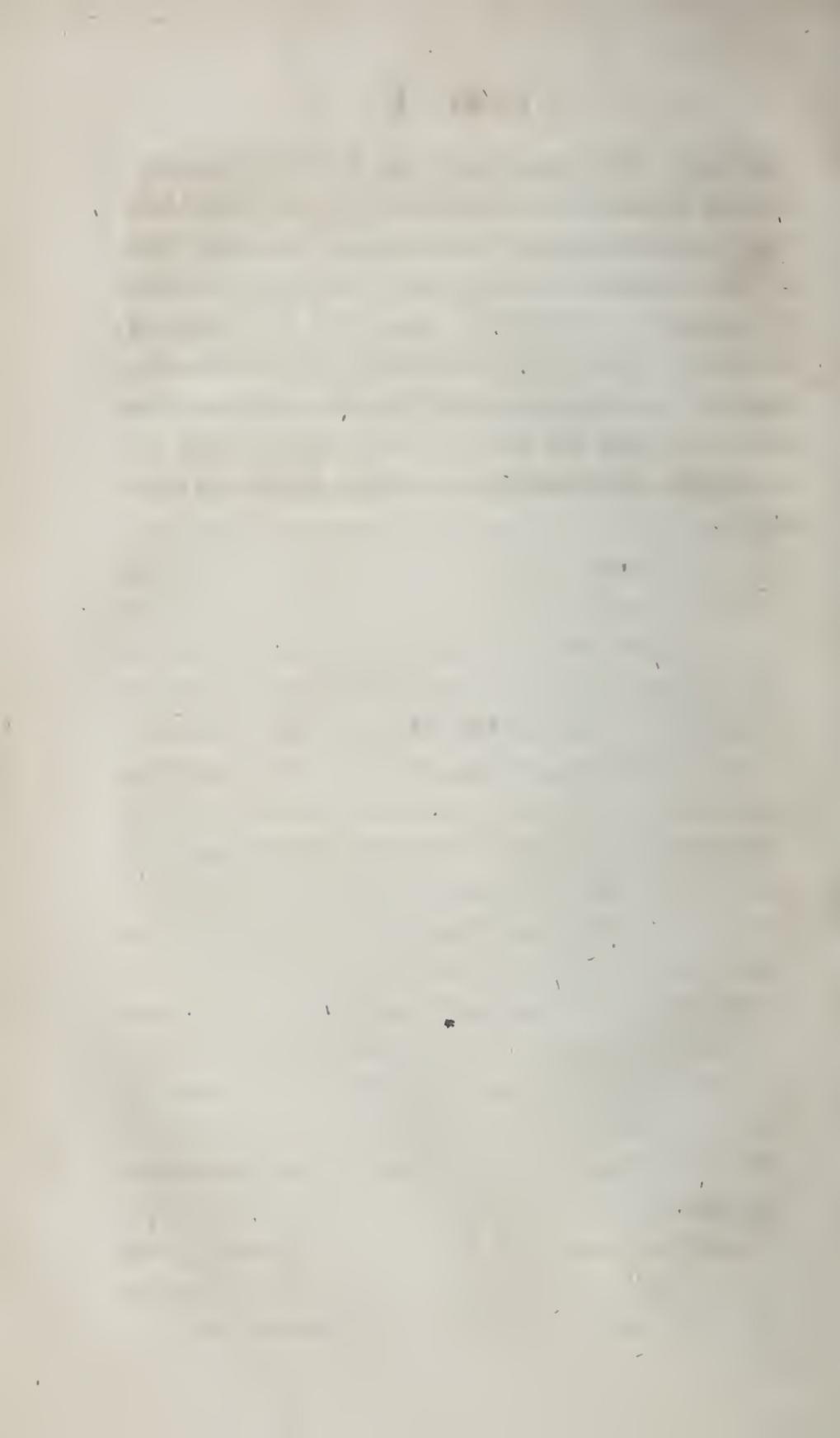
advantage. We would therefore earnestly request these advocates for incapacity to turn their labours into a different channel. Let them unfetter, and direct the industry of that brave and virtuous race, into its proper channels. Then might we expect to see every spot adapted for grain waving with a luxuriant crop ; other parts distinguished by an improved pasturage. The inexhaustible stores which the seas present would be brought into action ; the country would teem with industrious inhabitants, and the navy of Britain be doubled in strength. Were all this to happen, these gentlemen might, indeed, be deprived of their darling *incapacity* ; but the Highlands would become the right arm of the British empire, ready, with resistless effort, to hurl her thunders around the globe.

O that another edition of the great Czar Peter would arise in these neglected regions ! Such a man would never be seen lounging at gaming tables, and other scenes of profligate expence. If ever he went from home, it would be with a view to learn the sciences, and make himself familiar with the arts, of more improved districts : that, like the industrious bee, he might convey the sweets he had collected into his own hive. He never would join in soliciting an exemption, of all others the most hurtful to his people : and what is here exhibited as a splendid vision, would become a substantial reality.

It must appear evident from the preceding ob-

servations, that the interest of the revenue; the general good of the community; as well as the advantage of the people themselves, in the Highland districts, require that the licence duty on corn spirits should be made the same over the whole of Scotland: leaving the legislature to regulate this duty so that spirits may not be too cheap on the one hand; nor too great a temptation created for the illicit introduction of foreign spirits on the other.

F I N I S.



John Bunbury THE

DISTILLERIES CONSIDERED,

IN THEIR CONNECTION WITH THE

AGRICULTURE, COMMERCE, AND REVENUE
OF BRITAIN;

ALSO

IN THEIR EFFECTS UPON THE HEALTH, TRANQUILLITY, AND
MORALS OF THE PEOPLE.

EDINBURGH:

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THE DISTILLERIES CONSIDERED, &c.

THE labour of the harvest is now completed, the crop is found to be abundant, and no apprehension is entertained that either accident or design can deprive this country of plenty for the ensuing year.

The crop of the preceding year was known to be defective; and the apprehension of scarcity was for some time so prevalent, as to engage the attention of government; and their interposition was thought necessary to ward off the impending danger.

Amongst the various plans adopted for that purpose, none met with more general approbation than the entire stop which was put to the distillation of spirits from grain, and the application of the corn found in the granaries of the distillers to the relief of the public.

This suspension of distillation was continued for a considerable time; and many persons, respectable for their rank, abilities, and attention to the interests of their country; having carefully observed the state of the community during that period, have formed a decided opinion, that it would be for the interest of society that the distilleries were entirely abolished; or, if that cannot be done, that they should be so deeply taxed as to render spirits so high priced as

to force the common people to discontinue the use of them ; the effect of which would be, that they would become more sober, industrious, and peaceable. Such ideas will be allowed their full weight with every man of sense ; and, if they are well founded, must be conclusive. When the industry, tranquillity, and morals of a great people, are connected with, or may be affected by any particular object, they give to that object such magnitude and importance, that it becomes immediately an object of anxious and general investigation ; and society is indebted to such persons as would guard its interest in these most important concerns.

But though this is true, yet, in an enlightened age and commercial country, a man of good sense is not to be misled by opinions hastily formed, however popular, nor by opinions originating in a partial view of circumstances, or founded upon narrow principles, which will not stand the test of a fair examination. Every proposition respecting agriculture, manufactures, commerce, politics, or morals, is considered by him deliberately, in its evidences, its relations, and effects ; not as connected merely with private emolument, but as it embraces the large idea of general good ; not as affecting only the narrow interests of the landholder, the husbandman, the manufacturer, or the merchant, but as exhibiting the great principles of public utility. These are considerations, which give importance to any proposition ; and if, upon these principles, I saw reason to be of opinion that the distilleries ought to be dis-

couraged or suppressed, I would rejoice in every exertion for accomplishing that end ; and I would consider the late efforts of the landholders of Mid-Lothian for that purpose, as highly meriting the applause of their country.

For my own part, I am not a landholder, a merchant, nor a manufacturer, nor a farmer ; I am, therefore, unbiassed by any of their interested views : But I have leisure to observe ; and I reflect upon the objects which pass before me in review. I have formed an opinion upon the subject of the distilleries very different from the one above mentioned ; and, as I think my sentiments are founded upon just principles, and established by facts, I take the liberty to lay them before the public, being persuaded that the importance of the subject itself will engage the attention of every one, especially of those who are chiefly interested in it.

The object I have in view is comprehended under this plain proposition, That the distillation of spirits from grain is advantageous to the *agriculture*, the *commerce*, and *revenue* of this country. After illustrating this proposition, I shall state fully my ideas of the effects of the distilleries upon the *health*, *tranquillity*, and *morals* of the people.

PRELIMINARY OBSERVATIONS.

BEFORE I proceed to prosecute this subject, it is proper to premise, that, in the present state of so-

society in Britain, spirits are become one of the necessaries of life, and must be somehow provided.

There is no observation more certain, than that the external circumstances of a people chiefly form their habits. These habits form their characters; and their habits, and the characters arising from them, become so interwoven with their constitutions, that an attempt to change them would be as unavailing as an attempt to alter the original frame and constitution of their minds.

In early ages, mens minds were uncultivated, and their wants were few; but an increase of knowledge multiplied their desires, and the means of gratifying them; and the habits of gratification soon classed these objects of pleasure amongst the necessities of life. This has superinduced an universal change upon the face of society. Our desires have increased with our knowledge; our knowledge has perfected the arts; the arts have introduced riches; and our riches have furnished that train of luxuries which so much characterize the present age. It is accordingly to be observed, that, even in those ranks of life wherein men formerly fought merely to live, they now look not only for the necessities, but to the conveniences, and even beyond these, to the luxuries of life. And though it may possibly be deemed true, that the higher ranks of society, leaving the simplicity of their fathers, have refined even upon luxury itself, yet it is equally obvious that the inferior orders have greatly advanced therein; so that what some years ago was reckoned superfluous, is at

this time esteemed necessary ; and what was formerly not so much as known, is now ardently pursued. In this manner, the use of strong liquors of every kind has become prevalent ; and no rank is exempted from the desire of this indulgence. It is especially seen from experience, that amongst us spirituous liquors are distinguished as affording a beverage congenial to a northern climate ; and the desire of them is become so strong, and the habits respecting them are so formed, that men will not easily be persuaded to relinquish them. Agreeably to this account, we have seen, that, when the art of distillation was least known and practised in this country, the Highlanders of Scotland, even when their imperfect knowledge of husbandry could hardly supply them one half of the year with corn for bread, even then they braved the danger of want itself ; they manufactured their scanty pittance of barley into malt ; and, when they almost knew nothing else, they became knowing in distillation. In the mean time, all the rest of Britain was filled with brandy from France, and gin from Holland. No attention, no prohibition, no high duties, prevented their importation, or their being smuggled into this country, and, of consequence, their being sold at a price *within the reach of the lowest orders of society*. They were found in every corner for sale ; they were the never-failing companions of every social meeting ; and they were employed, though often improperly, to strengthen the weak, and console the miserable in private.

In this situation this country continued until the

increasing knowledge of distillation, and indeed of the true principles of commerce, by encouraging our home manufacture, nearly excluded these foreign spirits from our market. But this did not lessen the demand for spirits themselves; still they are sought for with avidity, as one of the comforts of life; and whilst the inferior class of men find in their hands a balance from the fruits of their labours, above what is necessary for their daily support, they will not be denied the happiness of the social hour, to which these by long habits administer. Their empire is established; and were government disposed to interpose to destroy it, their interposition would be in vain. The sons of the north will not be denied this gratification.

AGRICULTURE.

I now proceed to take a view of the influence which the distillation of spirits from grain has had, or may have, upon the agricultural interests of Great Britain.

It is obviously true that great improvements of late years have been made in agriculture; improvements which have been attended with infinite advantage, and do great honour to our country. The distillers, it is well known, have been aiding to the commencement of these improvements, to their establishment, and their extension. I will not indeed say that all the distillers have greatly exerted them-

selves in the investigation of the principles of agriculture, or in exhibiting plans of great and spirited improvements; but, in order to be useful, they were not under that necessity. They fed a great number of cattle and hogs upon their grains and dred; this produced a great quantity of manure. Without, therefore, investigation or research, they were in some measure compelled, from their circumstances, to apply their attention to the large profits offered them from agriculture; and the consequence was, that, with a very partial knowledge of the subject, they became tacksmen of the lands around them. By means of their command of manure, they cultivated the nicer and richer species of grain; they produced large crops; the quality of their corn was superior; and they were successful in every attempt. Their neighbours were astonished at their success, and felt the spirit of emulation stir within them. They saw what their soil, what their climate could produce. They were instigated to bold attempts after improvement. They cleaned and cultivated their fields with greater care; they became attentive to the regular rotation of their crops; they became careful in the collection, and more skilful in the application of manure; they laboured with animating hope, and their hopes were not disappointed. Hence it has been observed, that wherever a distillery has been established, the country around it has rapidly improved, and that not only within the reach of the distilleries, but to a much greater extent.

Thus far do we see the example set by the distil-

lers improving the rural economy of the country. But it is not to this I would principally call the attention of the reader. We do not now stand so much in need of example. Our farmers are a class of men more fully educated; their minds are more enlarged; and the beauty and fertility of our fields continually tell us, that they are cultivated by men of information. But, besides this, it may be observed, that the distilleries are particularly recommended, by affording to the farmer a more *certain* and *better market for his grain.*

To animate the husbandman, and give energy to his exertions, has ever been an important object of patriotism in every enlightened age. The legislature of this country, from time immemorial, has laboured anxiously for that purpose. To promote it, the corn laws, in all their various changes, have been devised. The first and most necessary thing for securing that object, was to provide the husbandman a certain market for his grain; the second was to afford him a price adequate to his rent, the expence of labour, the maintenance of his family, and a premium for his capital, industry and knowledge.

For these purposes, in certain circumstances, importation of grain has been prohibited, and exportation encouraged by a bounty; for the exportation market has always been thought sufficient to ensure the activity and success of the husbandman; and the measure of our agricultural prosperity has always been reckoned by the quantity of grain we have been enabled to send to foreign markets. But, with-

out entering into any discussion concerning the policy of our present corn laws, it appears to me that it is bad policy to export corn from a manufacturing country, if it can be consumed by its inhabitants, or if the corn itself can be made the subject of a profitable manufacture. But at any rate, it is an allowed principle, that the husbandman must be provided with a market for his produce : if it lies upon his hands unfold, the spirit of his industry must sink at once ; for this to him would be almost equal to the destruction of the shaking winds or rotting rains, for his labours would be equally in vain. The apprehension of the continual demands of his farm and his family, and also the certain periodical demands of his landlord, would hover around his imagination like destruction. He would look unthankful even at his fruitful fields : for, in that case, to him they would be fruitful in vain ; and he would scarce be persuaded to recommence his labours.

Notwithstanding the opinion which has long prevailed, it is certain that the foreign market affords not an adequate remedy for this evil. The foreign market is always uncertain. A general plenty may put a stop to the demand. Corn is always exported at an inferior price ; and it is only in times of plenty that exportation is permitted. Exportation is invariably attended with a great expénce. The land carriage, the corn merchant, the sailor, the insurance broker, and underwriter, all must be paid ; and the price in the foreign market must be high indeed, to afford, with such deductions, a sufficient

price to the farmer. Such discouragements must slacken, therefore, his exertions, and make him fearful of extending his cultivation.

Mark now what a change is introduced by the establishment of prosperous distilleries. The distiller comes forward to the husbandman, and says to him, I come betwixt you and all these difficulties and discouragements ; with me your uncertainties are at an end ; your market is now at hand, and it is a sure one ; go exert yourselves to the utmost, and your most spirited improvements shall be rewarded ; the extension of distillation will ensure a market for your increased productions, and no extraneous expence will diminish their price.

Attend likewise for a moment to the natural, the necessary effects of this state of facts upon the general agriculture of the country : It cannot be otherwise but that the exertions of the farmer will become more spirited ; the lands will be better and more generally cultivated ; a vast increase will be found in the quantity of the grain produced. When corn is exported, it returns not again to enrich our fields ; but our own, or imported grain, manufactured in our distilleries, will return such a rich productive manure to the surrounding country, as cannot fail to increase and circulate a general plenty. But I have farther to add, that if they are suppressed or discouraged, the consumption of barley will be diminished at least two thirds over the island, and nothing profitable will be substituted in its place. This is a matter of very general concern ; for, if

this takes place, the husbandman will not have it in his power to give its former place to barley in the regular rotation of his crops, because he would find no market for its production. In many parts of the country where the soil is peculiarly adapted for its cultivation, the farmer will be utterly at a loss what to do with his farm, being forced against his judgment to change his plans, his activity will be relaxed, and, despairing of success, not himself alone, but the community would ultimately incur a very material loss. I must not here be told, that if he does not find the culture of barley profitable, he may easily find a substitute in other grain. It is one of the few disadvantages of a British climate, that we can introduce so few varieties of agricultural plants into our rotation of crops; for it is a certain experienced truth, that the less frequently any species of grain is raised on the same field, it takes with it more kindly, and produces more plentifully; and the more extensive the rotation is, the labour of the farm is performed at less expence, being more divided over the year, and less confined to one season: Besides this, the peculiar culture given to barley, and the season in which it is commonly sown, afford a happy opportunity of disengaging from the soil every species of weeds; but if it is excluded from the rotation, the farmer will be obliged to fallow his grounds where it is not now thought necessary, and even where that judicious practice is already pursued, it must be done more frequently, so that it is a moderate computation to suppose, that one fifteenth part

of the land, which in the present system gives good returns of grain, will, by this change, be found under an unproductive fallow. Surely it needs no calculation to perceive the infinite loss this must prove to the community : the unfortunate farmer will first indeed experience its pressure, but let the cautious landlord remember, that this is a great *rent-paying* article, and beware how he encourages an idea, which, by diminishing its production, may, in the issue, render his *rental less, and more precarious*. We this very season had occasion to take notice what were the effects of the distilleries. Many thousand quarters of last year's barley were found lying with the farmers and corn dealers, to them and to the community perfectly useless, till they were relieved by the distilleries, which rendered this perishing commodity happily productive to all concerned. Indeed there is not a circumstance which does not expressly say, *if you discourage the distilleries, you injure your country.*

Were it true that the consumption of grain by the distilleries was such as really to diminish the food of the labourer and the manufacturer, did they increase the expence of his maintenance, were thus an additional price laid upon every production and manufacture of the country, I would at once give up the argument : I have, however, not only to recal the attention of the reader to what I have said already to establish the fact directly in opposition to this idea, but I have now to state farther, that the distilleries, as it were, enlarge the very surface of the kingdom,

by allowing more and better lands to be employed in corn husbandry, and they vastly increase the quantity and diminish the price of animal food in our markets.

Our knowledge both of natural and political objects has of late years been considerably enlarged, and has opened fields for the active exertions of mankind, far beyond the opportunities of former times: this knowledge has facilitated improvements in every art; has extended our commerce, and multiplied our artificers, our husbandmen, and our sailors. By this general exertion, our riches, and, in consequence, our luxuries have increased; and this is in nothing more fully manifested, than in the increased consumption of animal food. This is so much the case, that, from the highest to the lowest orders of men, a certain proportion of it is considered by them as indispensable to their comfort; and the inhabitants of Great Britain live more on animal food than any other nation. To attain this object, and answer this large and increasing demand, cattle, sheep, hogs, &c. must be produced, reared to a certain age, and then fed for the market. The lands in Britain fit for rearing cattle and sheep, are much more extensive than those adapted for fattening them, and therefore the richest lands must be invariably applied to that purpose; so that this single article of consumption takes up an enormous extent of our best arable fields, which, if not so occupied, would certainly be applied to the production of the richest crops of grain.

Let the attentive reader now tell me if that man

would not deserve well of society, who would here propose a proper substitute, and restore a considerable proportion of those fields to the more frequent and regular production of corn. This is the very thing which is done by the distilleries ; they relieve the hand of the breeder of cattle, and encourage him to an increased attention in his line ; they take the cattle in thousands from the wildest pastures, and, within a very few months, produce them again full fed for the slaughter ; and every ox thus fed, supplies for one year the place of an acre of the richest land, and allows it to be converted into a corn field, and by that means brings many thousand quarters of grain to the public market ; an increase of production far, very far beyond the quantity of grain consumed by all the distilleries. I farther add, that if the distilleries were fully encouraged, they would import a considerable quantity of grain, and each ten quarters of such imported grain, besides furnishing the spirits extracted from it to the distiller, by its production of food for animals, would fill up the place of an acre of the best pasture land, which would be the same as if the extent of our country were not only increased but highly cultivated, and extending its rich production of corn to the benefit of all.

It has been mentioned above, that thousands of cattle are fed in the distilleries, and that thereby much valuable land may be applied to the production of grain ; it must, therefore, be evident to the reader, that a large additional supply of animal food is thus prepared for the market, supplies the increased de-

mand, and effectually keeps in moderation the price of that necessary article; and it is even of consequence to observe, that as the distilleries depend not upon the vicissitudes of seasons, the supply they give is commonly brought forward in times of greater scarcity, when other resources fail, which circumstance makes them much more beneficial to the public.

Before I conclude this part of the argument, I beg that this fact, not generally known or sufficiently attended to, may be particularly remarked, that the produce of a good acre of barley, after the spirits have been extracted from it, by the grains and dreg furnished from it, with the addition of the straw, will yield little short of as many pounds of well fed beef fit for the butcher, as any ordinary acre of pasture within the kingdom: This of itself balances the account of profit and loss with the community, and puts, as a boon, the extracted spirits into their hands; a valuable article indeed, being a great means of increasing our commerce and revenue, and thereby advancing the prosperity of the realm. When, therefore, the many agricultural advantages above enumerated, are combined, they must give such weight and decided importance to the manufacture in question, that no narrow prejudices, no trivial circumstances, can overbalance them even in imagination for a moment.

But though I contend, that the distilleries ought neither to be suppressed nor discouraged, for which, I think, very weighty reasons have been adduced, I

readily allow, that, in times of scarcity, it is highly proper that distillation should be suspended, for it would then be impolitic and improvident to permit them to consume the grain in the country : But this applies not to the present question, but rather greatly strengthens my conclusion. It is even obvious, that the distilleries are in different ways the occasion of more grain being raised than balances their consumption, which increased supply serves to prevent a general scarcity ; but besides this, the granaries of the distillers are generally well stored with grain, to answer the continual demands of the manufacture : upon any emergency then, this is at the command of government, and may be brought to market in the critical moment of public distress ; a measure lately wisely adopted by government, and found very advantageous to the community.

To conclude this argument : Let us behold the thousands of animated and healthy husbandmen who are yearly employed in raising the materials for this manufacture ; view their happy children, emblems of plenty and peace ; behold the many thousands employed in the manufacture itself ; behold the thousands supported in plenty by the circulation of its productions ; in them recognize multitudes of your species enjoying life and happiness ; recognize in them a steady and strong defence prepared against the enemies of our king and country ; see them in their numerous offspring laying a foundation for the prosperity and glory of after times ; and say what man would have the heart to wish to lay desolate a pro-

spect so delightful, to wish to shake these pillars of our national security, or to see these hopes of after times blasted before them : No ; surely no such British subject can be found. The manufacture which has contributed so much, and still offers so liberally to public prosperity and private happiness, must ever meet the general approbation and steady support of every patriot.

COMMERCE.

WHEN, as above, I stated the advantages which either have been; or may be, realized to the agricultural interests of this country, from the establishment of the distilleries, I thought my argument in support of them so strong and convincing, that nothing of equal weight could be added, to give importance to the manufacture, and obtain for them the most general and decided support : But now, that I begin to look at the question in its connection with the commerce of this country, I feel the importance of the cause increase every moment; and it appears so consequential in a commercial view, that I can hardly be persuaded he is a good countryman who would wish to suppress or discourage the distilleries.

It is justly said, that he deserves well of his country who promotes the cultivation of its fields, and contributes to the increase of its productions for the use of man. He, also, surely deserves well of his country, who extends the ideas, and opens new

sources of commercial enterprise to our merchants; for that man who fits out a single vessel in prosecution of an untried branch of commerce, is more valuable to this country, than if, with all the splendour of warlike success, he had added another province to these realms; for commerce is the riches, the glory, and strength of Britain.

Now, amidst all the other advantages which have arisen from the distillation of spirits from grain, I see it proffering to the community such an extent of commerce, hitherto untried by Britons, such profits, such securities to our most important interests, that I hope it will soon become a highly-favoured staple with the British merchant.

Agriculture, manufactures, and commerce, are so intimately connected, and depend so much upon each other, that it is difficult to distinguish their objects, so as to fix them separately upon the attention. I am afraid the attentive reader may have reason to think I sometimes blend them carelessly together. I know that agriculture furnishes the materials; the arts prepare them for the use of man; and commerce sends them over the globe, to minister to his pleasures and his wants: and so wisely has Nature adjusted the balance of her favours over the face of the earth, that there is scarcely a country so destitute, but it offers some production peculiar to itself, which, either in its natural or manufactured state, is fitted to promote the pleasure or profit of some other people who are not possessed of it, which makes it to them an object of desire. The manufacturer of China, works

for the huntsman of Lapland and Labrador; the fish and the train-oil of Greenland are carried in exchange for the wines of Andalusia, and the gold of Peru. Now, the genius of a wise people is demonstrated by their keeping a steady hold of each of their productions, until they have manufactured them to the highest perfection of which they are capable, before they permit them to be sent abroad. By these means, they necessarily pass through many hands; support many families; are exported at least expence; and, in the end, are offered to foreign markets to the best advantage. This principle pervades every mercantile arrangement in Britain. Wool is not permitted to be exported, till it is manufactured into cloth: Premiums are given in Scotland, to encourage the raising of flax; and great quantities of that raw material is imported, to encourage the manufacture of linens, with which we serve America and the colonies: The importation of French cambric and Dutch linen is prohibited, least they should affect our trade in these articles: The same idea has prohibited the enticing our manufacturers into foreign countries. On this principle, then, how unmercantile, how improvident, is that arrangement, which permits, yea, which encourages, by a premium, the exportation of grain from this country—an article capable of being manufactured, so as to preserve and to secure great commercial advantages to the country. But what adds infinitely to the absurdity, is, that this bountied corn is sent abroad to our more industrious neighbours, that it may be manufactured into spirits, and

returned to us again for our home consumption. This, surely, is a commercial arrangement, the very worst that any people can adopt. Is it consistent with common sense? Is it consistent with commercial principles? What enlightened merchant, but would be ashamed to support so ruinous a system? for ruinous, indeed, must the balance of such a trade be to any country: Yet in this predicament precisely is Great Britain placed; and, from this disgraceful predicament, do the distilleries offer to redeem her. Permit us only, say these industrious manufacturers, the freedom of our trade; and we will retain each bushel of our corn in our country; - and that, too, whilst a ready market and stimulated industry add to the fertility of our fields: The manufacture of our spirits will supply the consumption of the country at large; and the money of Britain shall not henceforth be sent abroad, to furnish what our own industry can so easily supply.

I stand with a kind of solemn reverence, and contemplate the deep-thinking, the industrious, the persevering Hollander, labouring under every discouragement, calmly pursuing the road to prosperity, directed by the true principles of industry and commerce. I find him importing grain; for of that his own country furnishes little or none: I find him importing coals; for of these he has none at all: with every disadvantage from the nature of his situation, I behold him raising numerous distilleries; carrying on astonishing manufactures; and, from them, supplying with spirits every country in Europe, and

especially filling the British market with this manufacture. Thus he makes every nation pay tribute to his genius, and contribute to the prosperity of his native country. I cannot refuse my respect to so important a character. But, on the other hand, how do I feel myself ashamed for my country, when I behold my indolent, my inattentive, my improvident countrymen exporting their corn, exporting their coals, exporting their very money, all to Holland, that they may receive, in return, spirits, which they themselves may manufacture as perfectly as any people upon earth. How unlike is this to British genius or enterprise! I hold in contempt the idea, that the Dutch will always excel us in the manufacture of gin. Give due encouragement; and, even in that, if we must have gin, they shall not long excel us: Yea, relieve from oppression, give due encouragement, and in no science, in no art, can British genius, industry, or activity be excelled. Is it not, then, a particular disgrace to our country, that any foreign nation should be able to drive us even out of our own markets, and supply spirits for our home consumption? The policy which leads to it is perfectly inexplicable.

Hitherto I have only attended to the spirit trade in Britain, as legally carried on against us, by the superior industry of our neighbours; and considered them as having only the disadvantages of their natural situation to overcome: But how much more shall we be surprised, to find our domestic arrangement so singularly devised, as to discourage our

own manufacture; as even to afford a price which is a sufficient premium to our neighbours to send us their spirits, through all the hazards of the sea, amidst the danger of being taken by our cruizers, and being confiscated, because it is an illicit trade. Cannot even these views of things persuade us, that their profits must be great, indeed, which can insure against such expensive and dangerous adventures? Does not this plainly tell us, that such encouragement should be afforded to the distillers, as may be sufficient to put an end to this pernicious traffic, destroy the smuggling on our coasts, and save us the expence and dishonour of importing foreign spirits for our home consumption?

Previous to the licence distillery duty established in Scotland, smuggling of both foreign and home-made spirits was carried on to an alarming height; insomuch, that it became an object of special attention to government: and they recommended it strongly to the legal distillers, to manufacture such spirits, and to put the trade on such a footing, as should exclude both the foreign and domestic smuggler from our markets. The distillers thought themselves, in consequence of this intimation, entitled to support, in their exertions towards accomplishing the desired object. They did exert themselves; and the end in view was completely attained with the home, and nearly so with the foreign smuggler. But if we now discourage the distilleries, if we reduce them to their former state, or put them in a worse condition than they were before, it is obvious what must

be the consequence of such arrangements : Smugglers will again infest our coasts, and will fill the country with foreign spirits ; and, in every corner, will illicit stills furnish spirits cheaper to the country than they ever can be afforded by a licenced distillery. Such is our vicinity to Holland, the run is so short, such is the nature of our coasts, so intersected with bays and creeks, that smuggling is hardly hazardous ; at least, not so much so, as to intimidate the Dutchman from seeking so ready and so profitable a market for his spirits. Such is the situation of Scotland, so much are the common people acquainted with distillation, that they seem only to wait for the impolitic discouragement of the legal distilleries, to recommence their ancient trade, and furnish spirits to the country, without putting them to the expence of any duties to government. No laws can reach them, for they will be too numerous to be punished ; and the ostensible smugglers will have no property in which they can suffer ; the implements of their manufacture, though confiscated, will be supplied within a week : The active excise officer will be in danger of his life, for the smugglers are lawless ; it will be painful for the military to interfere, for the smugglers are poor, and will be befriended by the people at large ; the justices of peace will lay but a gentle hand upon them, for they wish not to discourage the farmer, and lose him the sale of his barley, upon which their rents so much depend. In short, they will be found, in the cities and in the fields, in the hills and in the muirs ; they will be numerous ; they

be more plentiful and cheap ; the crown will be defrauded of its revenue ; the fair trader will be disengaged and ruined ; the distraction of the trade will destroy every agricultural or commercial advantage which ought to be derived from it ; and it will produce every disadvantage which the trade in its utmost state of depravity can possibly engender to the country. The reader will recollect, that I said in the beginning, that this northern climate will not be deprived of spirits. Suppress, then, or discourage the distilleries, and this must be the irremediable method in which the country will be supplied. Judge, then, how the argument stands with them who wish to suppress the distilleries.

What I have hitherto advanced respects alone our home consumption, and the wisdom and advantage of our supplying ourselves with spirits, by means of a regular licenced manufacture, and that we do not permit foreigners nor smugglers to supply our markets with that article. But I go farther ; I think it undeniable, that distillation ought to be established for exportation ; and we ought to supply every nation which will receive our spirits ; and such an establishment ought to meet with a steady, a general, and spirited support ; for it is an article capable of greatly enlarging the commerce of our country with much advantage.

I am astonished that our government has attended so superficially to this branch of our commerce, with so fair an example immediately under their eye. The Dutch grow little corn, and yet their country is the

granary of Europe. They import all their fuel; they can have little advantage from their natural situation to aid machinery in carrying on their works; and yet, under all these discouragements, they manufacture more spirits in one week than all Britain does in several months. With these they carry on a great and flourishing trade to all the surrounding, especially to the northern nations. What circumstance is it, what fatal influence is it, which prevents us from taking from them the profits of this trade? Our advantages in corn, in coals, in machinery, are greatly superior to theirs; our coasts are more safe, our harbours of more convenient access. Is it not then, in such circumstances, more wise to manufacture our corn than to export it? Is it not more spirited still to import grain, to extend our distilleries, and fill up the foreign markets? Would not our spirits be a safe and easy barter for the immense quantity of timber and iron which we import from the Baltic? a trade whose balance has always hitherto been against us. Why may we not procure even the grain itself in barter for our spirits? I think in time, such are our peculiar advantages, that we may supply even Holland itself with spirits, in return for the flax and flax seed, and all the various articles in which we trade with that country. Nothing, surely, could be more advantageous for us. The importation of that grain, and the extension of commerce by the extension of the distilleries, would increase our riches, increase our shipping, and the number of our sailors, all sailing in climates inspiring health and

vigour. The animal food in our markets would be so much increased, that neither our merchantmen nor our naval armaments need any longer depend upon Ireland for supply of well fed beef and hogs. In short, in every point of view, the trade is strongly recommended to encouragement ; and a prosperous distillery is found to be calculated to add greatly to the commercial interests of the country.

But, before I conclude this article, I must take the liberty to add, that our distilleries are fully sufficient to supply to advantage with spirits all the demands of the British navy. Our navy is the bulwark and security of our country ; and no person can think that the safety and comfort of our sailors can be too strictly attended to. They cannot be sent to struggle with the variety of climates, and combat with the storms of the ocean, without such provisions of spirituous liquors as are necessary at all times to invigorate their exertions, and preserve their health. Now, can any person say, when we have a full and safe supply at hand, that we should go to France, to Holland, or to the West Indies, to furnish them ? The consumption of spirits, both in our mercantile and warlike fleets, is very great ; the tax which it lays upon commerce is enormous ; and it is found a weighty addition to the expence of our naval armaments. Our distilleries could supply the whole, at little more than half the expence ; and the other half, being spent at home, would in fact be saved to the community.

Previous to the year 1744, the royal navy of Bri-

tain was supplied with spirits from France and Holland, and our commercial fleets almost wholly from Holland. About that period, it was thought that brandy and gin could only suit the taste of the British sailors. Indeed, long after that period, this taste was so prevalent over all Scotland, except in the Highlands, that the use of home made spirits was scarcely known. But about the year 1744, our West India colonies began to make government sensible of their importance: and their produce promised so fair to be productive of revenue, that they were esteemed deserving of every encouragement; and, for that reason, the use of rum was first introduced into the navy, and soon after it was introduced into general use over the country, and became a fashionable drink. But rum is a spirit naturally harsh and disagreeable, especially when new; and, being filled with its coarse essential oil, it is heavy upon the stomach, and of difficult digestion. Upon its first introduction, therefore, into the fleet, it was very much disliked; and its substitution for brandy and gin was reckoned a grievance, and was the subject of much complaint. Use has now familiarized it to the taste of the sailors: and to substitute malt spirits in its place, might for a little while be deemed unpleasant; but well made malt spirits afford a lighter, purer, and more healthy beverage, being an extraction from the finest parts of grain; and, when moderately used, are possessed of many qualities which give them a decided preference above rum; so that there can be no good reason assigned why they ought not to be substituted.

in its place. The taste of this country has lately undergone almost a total change ; and, comparatively speaking, little gin or rum is now made use of. The same change would undoubtedly take place amongst our sailors : and our distilleries are fully able to supply them at much smaller expence : and no man surely will pretend to say that the West India trade ought to meet with more indulgence than the domestic trade of Britain. Yea, cramp not the genius of the British distiller, and he will prepare his spirits suited to the taste of all : and a prosperous distillery will be found to increase our commerce around us in every direction, and add greatly to the prosperity of the British empire.

The cotton manufacture was some time ago thought prejudicial to this country, as rivalling our linen manufacture, the supporting of which was long the darling object of Scots attention ; but now the cottons are amongst the first and most valuable articles both of the manufacture and commerce of this country. It is so long ago as 1727, that Mr. Ker of Kerstañd, a judicious writer, when speaking of our natural advantages for trade and commerce, observed, that the manufacture of cotton and malt spirits offered liberally to the prosperity of Scotland ; and predicted that they would soon engage our general attention and regard. The first part of his prediction has been amply fulfilled ; and I doubt not but the last will be equally verified, as it equally deserves the approbation and encouragement of every lover of his country.

REVENUE.

HAVING considered the distillation of spirits from grain in its connection with the commerce of this country, I now proceed to show, that it deserves the most liberal encouragement, from the ample and permanent fund of revenue it affords to government.

After what has been above stated respecting the benefits of this manufacture to the country at large, I am persuaded I will not again be told that it ought to be tolerated; from the single idea that it is highly productive in revenue; but, if there was not another, I am satisfied this one is of itself fully sufficient.

Contemptible, indeed, are those political maxims which speak of the interests of government as a matter distinct from the interests of the people; as if a father, in rearing up his family, would blast their happiness, in order to establish his power over them. In our government such an idea is inadmissible. Our gracious sovereign entertains no views incompatible with the prosperity of his subjects. He knows the strength and glory of the throne is established in the well regulated happiness of his people. And though nothing is more obviously necessary for the support of the constitution and laws of any country than the contribution of the community for that purpose, yet it must be admitted, that it is the most painful office of government to demand that contribution, and impose taxes upon the people: We, therefore, cheerfully admit the necessity of taxation; notwithstanding it must be allowed, that that mode of taxation is

wisest which is most general, and least oppressive to any individual, which does not cramp the exertions of industry in any line, or prevent the united efforts of all in behalf of the general prosperity. I am indeed persuaded that any mode of taxation is but ill devised, which does not, like water, in a little while find its level, and attach, proportionally, every individual in the community. When, therefore; taxes are so devised as to permit free scope to the energies of agriculture, manufactures, and commerce, they are wisely devised ; and all complaints against them are captious and ill founded. We may, indeed, lament that it is necessary to tax the country so deeply. We may fear for the future, and be alarmed, lest increasing taxation may some time or other exclude our manufactures from the foreign market ; but still, if the present moment be a moment of necessity; and the public interest requires taxes to be imposed, necessity teaches the duty of the subject, and they ought cheerfully to be submitted to, when they are impartially laid on. I account myself fortunate, in discussing this part of my subject, that I have no occasion nor inclination to complain of the manufacture of spirits by distillation being made an object of reasonable taxation ; for I acknowledge that it is fair and equitable that it should be taxed ; and it is one of the powerful reasons by which I support the importance of the distilleries, that they are so essentially necessary to government, on account of the revenue they afford ; a revenue important indeed, when it is viewed in its various branches, as affecting the maltman,

the distiller, the rectifier, and the retailer ; a revenue which incurs no public odium, and occasions no general complaint ; a revenue which is highly productive at present, and will continue so, and even increase with the extension of the trade, if it is properly encouraged.

Some, I know, would wish to see it taxed even to its extinction, being ignorant of its importance to the community at large ; but this inconsiderate sentiment can have no influence on our well-informed government. The enlightened legislature of Great Britain too fully understand the interests of the country, to be misled in this matter ; they are not now to be taught what are the wisest principles of taxation, or how most properly to apply them to the manufacture in question. They have seen it productive of great commercial and agricultural advantages, and they will treat it accordingly ; and whilst they are pleased, alongst with these advantages, to find it so productive of revenue, they will never tax it beyond its powers ; they will enlarge, and not confine its circle ; they will avoid laying upon it such a burden as will discourage the manufacturer ; they will avoid such an extent of taxation as will prevent the home consumption or exportation of the article ; they will avoid such oppressive taxes as will give foreign spirits a preference in the market ; they will carefully support the fair trader, while they discourage both the foreign and domestic smuggler ; in short, their impositions will not be directed by caprice, nor laid on by the oppressive hand of prejudice : the success of the ma-

nufacture, the interests of the country at large, and the stability of the revenue, will inspire every sentiment, and direct every clause in every law which shall be formed concerning this important manufacture.

Upon what principles government have thought proper to draw lines of division throughout the kingdom, and why they have distinguished one part of these realms from another, either by the quantum of duty laid on, or the manner of exacting it, I do not understand ; but I well know, that a wise government is always impartial ; they know no favourites ; the prosperity of the trade, and extent and security of the revenue, are their only objects ; and it is the same thing to them, whether these objects are secured by manufacturers living in London, or in the Highlands of Scotland.

The idea of equalizing the different corners of a country, appears also to me extremely objectionable. If nature has given peculiar advantages to one corner of a country, in preference to another, instead of reducing that to the level of the less favoured situation, it is in that very corner that the manufacture ought to be encouraged, as it there promises to be most productive to all concerned, and in consequence to the revenue itself. Suppose, for example, an attempt was made to equalize to the merchant the expence and conveniency of the trade from London to Leith and Glasgow; in what estimation would we hold the wisdom of such arangement : nothing could be esteemed more absurd.

It appears to me equally impolitic in government, to try to hold a balance in their hands, and, by circumscribing the boundaries, or by any other method, to prevent rivalry amongst manufacturers themselves. Rivalry is always profitable to the community, for it engages the attention of the manufacturer to every circumstance by which he may attain perfection in his line, and be enabled to offer his goods better in quality, and cheaper, to the public. A feeling of rivalry expands the faculties of the soul; and produces great and animated exertions. If you shut up the mind, even of the most retired philosopher, from its invigorating influence, you would damp the ardour of his pursuits, and deprive society of his most valuable discoveries. A British ministry, or British senate, indulging no partialities, cannot long be influenced by circumscribed ideas; and I will venture to predict, that after every experiment has been tried upon the distilleries, it will be found wise to abolish distinctions entirely, and have one law for the whole kingdom.

I am not in possession of facts sufficient to enable me to decide whether the English or Scotch distillers are under the most profitable system; but I am decidedly of opinion, that if the prosperity of this valuable manufacture, or its productiveness to the revenue, are the only objects in view, one system will be adopted, and not a single clause be found in the distillery laws which will distinguish an Englishman from a Scotchman, or the Lowlands from the Highlands of Scotland. I have not an opportunity of be-

ing informed whether our administration are fully satisfied with the duties paid by the English distillers; but report speaks loudly of their intentions of greatly increasing the duties upon the Scotch manufacturer. I hope this is misinformation. For, with the Scotch distillers, upon the present system, the experiment of our financers has been gradual. Government began with 30s. from that they advanced to 3l. then to 9l. and now they have commenced the trial of 18l. upon the gallon of the contents of their stills. The additional duties have thus been gradually advanced upon them; but the experiment cannot as yet support the idea, that they are able to bear a greater load of duties. There is a certain point to which this may be carried, and no farther. We vigorously reach forward to the object which is attainable; but if it is put beyond our reach, our exertions are at an end. Government have but commenced the experiment of the tax of 18l. upon the gallon of the contents of their stills, and they ought surely to beware of being deceived by accidental and occasional circumstances, so as to be led to think that the manufacture can be carried on either to the advantage of the public, the profit of the distiller, or security of the revenue, by advancing the duties upon speculative expectations. There is not a doubt, that if the distiller is discouraged, the smuggler will supply his place in the trade, and fill up the demands of the country; for, if spirits cannot be offered to the market by the licenced manufacturer at a price within the abilities of the consumer, the trade to the legal

distiller will be annihilated, the public treasury dis- appointed, foreign spirits will be poured into the country; the Dutch will provide us in abundance, at a price within the reach of our ploughmen and mechanics; for this country will be supplied. Our present ministry are well acquainted with all those circumstances; and such able financers will carefully balance the whole concern, and lay such duties only as can be supported by a prosperous distillery, as will encourage the manufacturer, secure the revenue, exclude the consumption of foreign spirits, and baffle the efforts of the lawless smuggler.

Upon the whole, it must be obvious to every man of reflection, that the object of my argument is fully attained, viz. That the revenue which is at present, and may hereafter be derived from the distilleries, is a momentous object to the country; and that the manufacture merits not the depressing, but the encouraging hand of government; for, upon that being given to it, it ensures to the crown a revenue, large, efficient, and permanent.

I flatter myself, that I have now established, to the conviction of the candid reader, the proposition which was at first laid down, "That the distillation of spirits from grain is beneficial to the agriculture, the commerce, and revenue of this country; that, therefore, this manufacture merits universal countenance and encouragement." But no sooner is this conclusion formed, than I find it opposed by some men of genuine humanity, who, though they are convinced of the justness of the preceding statements, lament,

that any business should be established, whose profits are derived from the miseries of mankind, or that the public revenue should have a dependence upon any manufacture, whose prosperity tends to root up the very foundations of government itself, and bring to ruin the most invaluable interests of the human race: for such, say they, is the manufacture in question; which prepares a subtle poison,—which infects the human constitution with disease and death; a poison more deadly still,—which perverts each moral principle in the mind, excites tumults, sedition, treason, and destruction in society, and, corrupting the soul, engenders every vice and depravity, which must bring at last the tainted wretch to ruin.

Were I persuaded that the picture thus strongly coloured, and presented to the view, were real,—or did I think that it had a foundation anywhere but in a heated and jaundiced imagination,—any other person might take up the cause of the distilleries: My pen should never be prostituted to so base a purpose.

Cursed are the talents which are employed against humanity; yea, doubly cursed is that man, who, for any interest, could betray the cause of virtue, and sharpen a weapon to wound, to destroy the happiness of his fellow-men. But, having a persuasion so opposite to theirs, I will not shrink from the task I have imposed upon myself, and hope to satisfy the candid reader, that the establishment of the distilleries is not prejudicial to the health of any order of men, that they occasion no disturbance to the peace

and government of the country, and that the morals of the lower orders of the community are little, if any thing, corrupted by them.

HEALTH.

WITHOUT health, men can scarce be happy ; without tranquillity, health itself cannot be enjoyed ; and without virtue, tranquillity can be but of short duration : for peace, and health, and every earthly good, by a man devoid of virtue, would be possessed in vain.

The spirits distilled in this country, labour under the heavy imputation of being destructive to the lower ranks of society. I am warmly interested in this order of mankind : and whilst they, labouring daily for the comfortable subsistence of themselves and families, stand the basis of national prosperity and strength, for *their* interests the sovereign should wield the sceptre of his power, the statesman should form his deep-laid schemes of political improvement ; for them philanthropy should expand the soul of the contemplative philosopher, and direct his researches ; and the mighty man, and the man of wealth, should be liberal in the application of their efforts and their riches, for *their* happiness. But, ardent as I find myself in the love of my species, and anxious for their good, I cannot persuade myself to dread dangers where I cannot perceive them ; and I do not discover those evil tendencies, those deleterious qualities,

attributed to the spirituous liquors commonly made use of amongst us. I have, indeed, found the intemperate use of them attended with very pernicious effects: I have seen it occasion a temporary delirium and madness, and have observed it enervate the constitution, and bring on debility and death. But I entreat the candid reader to observe, that I here speak of intemperance, not of use; and, in that respect, what single enjoyment is there, to which mankind have access, but labours under the same inconvenience, and may not be equally abused? To eat to excess is gluttony, and engenders disease; to cover up the body too warmly subjects it to weakness, and may induce a train of evils. There is found imperfection in man himself; and every means of his subsistence in life is marked also with imperfection, in order that every circumstance may call forth the exertions of his rational powers, to guide his conduct, and to assist him to avoid mistakes. I shall then be to these my fellow-men—thoughtless and improvident as they are—I shall be to them the voice of reason: I shall tell them, not to eat intemperately, to their hurt; but I shall not forbid them altogether the use of food; I know it is necessary for their health and preservation: I shall forbid them to be intoxicated; but I shall not deny them any enjoyment which they have earned hardly by their labours: I see their health concerned in their temperance, but not in their abstinence: I shall advise them to be constantly moderate; but shall not lay them under a physical necessity, or oblige them, by

irresistible authority, not to use strong liquors: The mind of the meanest revolts at such compulsion; and every attempt to compel them would be vain.

Yet, after all, the whole objection proceeds upon this loose idea, that man is so depraved, that, if he has it in his power, he will get drunk: Though, still, there is no proportion of mankind, notwithstanding their opportunities, who fall into unhealthful intemperance; and, even reckoning their respective numbers, the common people are not more intemperate than their superiors. But, if it is true, that this propensity is so strong, that man cannot possibly resist temptation; and, if it is thought necessary effectually by law to guard the health and morals of the country, as every member of the community is equally dear to the legislature,—one law ought to embrace the interests of all. Spirits, therefore, of all kinds, all sorts of wines, ale, porter, every species of fermented intoxicating liquors, must equally be prohibited, or put beyond the reach of every rank of men; for most men have their favourite liquors, and martyrs are seen perishing daily by the love of each. I am perfectly assured, that more men become valetudinary, and die, by the powerful effects of claret, port, brandy, and rum, in proportion to the numbers of those who use them, than become sickly, and perish, by the abuse of British spirits: and besides, since, in the higher ranks of life, it is by the exertions of their understandings, chiefly, men are beneficial to society,—and since the intemperate use of strong liquors much more quickly and fatally

enervates the faculties of the mind, than those of the body, it is surely much more requisite to guard the health of such invaluable citizens, than of those whose greatest benefit to society depends upon the less important exertions of their bodily powers. If, then, a law is to provide for this, and enforce an abstinence from generous liquors, the whole commerce of wines, of rum, of brandy, and of gin,—the whole manufactures of home-made spirits, cyder, ale, and porter, must perish together. But if, instead of this, there is a necessity for some cordial beverage, some strong liquor for occasional use,—and that one is to be preferred, which is least hurtful to the health, least productive of disease,—I do not hesitate to decide, at once, and will show clearly, that the preference must be given to that pure spirit which is distilled from wholesome uncontaminated grain, such as is manufactured in our distilleries.

The intelligent reader needs hardly be told, that, at first, drink became an object of desire to men, merely as it served to assuage their thirst; and Nature, with this effect, has wisely connected the quality in liquids, of dissolving food, and preparing it in the stomach, for entering the various vessels fitted for its reception. Among the divers productions of the earth, they would soon find that the succulent, sub-acid, or, as we speak, cooling fruits, had the effect of quenching thirst, and of supplying, in some measure, the place of water. Accident, perhaps, led them to discover, that water mixed with fruits of various kinds, with vegetable juices, or herbs of a grateful

flavour, was rendered more palatable ; and experience would soon teach them, that, thus mixed, it was more beneficial. They would become desirous to preserve a mixture or preparation so agreeable, and would naturally be instigated to collect the juices most pleasant and nutritious ; and, it is well known, that these, when brought together in any quantity, soon begin to change, and gradually go into what is called the vinous fermentation. Though, probably, men did not distinguish therein the saccharine matter from the mucilage, or the other constituent parts from one another, they could not fail to approve the beverage itself, when thus almost spontaneously presented to them by the hand of Nature. A very short experience would persuade them, that this process was so far from being prejudicial, that it rendered their drink at once more palatable and more refreshing. In proportion as any tree or plant produced to them fruits or juices endued with these properties, they would become objects of attentive regard and culture ; and thus would their vineyards be planted, and their vines wouold abound.

The three great purposes for which liquors are used by men are, for quenching thirst, for nourishment, and as stimulating cordials ; and the constituent parts of all of them, fitted for these purposes, are, water, mucilage, sugar, vegetable acid, spirit, essential oil, and sometimes a bitter. A composition of two or more of these, with slight variation, constitutes all the varieties of drink which are made use of by mankind.

At what particular time the farinaceous parts of grain were submitted to a similiar process, and converted by fermentation into drink for man, cannot now, I believe, be easily ascertained ; but beer, or such liquors, produced from grain, fermented, were known to the Egyptians at a very early period, as well as to the Gauls, whom the Romans found using them. It was rather later, indeed, before man acquired the knowledge of extracting spirits from any material by a process of distillation. The Egyptians and ancient Greeks, some have thought, were entirely ignorant of it : But whoever made this important discovery, it was a discovery highly valuable to society ; for spirits consist of the most generous cordial ingredient contained in any kind of drink yet known to man ; and, when diluted with water, are free from the pernicious qualities of most other beverages. The advantages of drink thus prepared are evident : It is light on the stomach, not being clogged with acid, nor with mucilage, or sugar, which are apt to become sour, and to occasion the most painful disorders in the bowels : It takes up little room in storing ; is easily and may be long preserved, always meliorating with time. By stimulating the stomach, and promoting digestion, it is indirectly nutritious, more than is generally believed, as well as highly cordial ; and its powers and effects may be perfectly regulated by diluting it with water. Thus it may be suited to every taste, to every stomach, to every constitution ; and nothing but excess can make it prejudicial. Of all the different kinds of spirits, those extracted from

grain are least pernicious, being taken from the most perfect materials, and not loaded with any of those essential oils, which in others are offensive and sickening, as in rum, &c. But there is not any doubt, that, however innoxious, and even advantageous, these spirits are, they are liable to be abused, and so is every cordial liquor which possesses the quality of exhilarating the animal spirits, and producing intoxication. All such other liquors have been, and are abused, even more than malt spirits, and ever have been attended with worse effects to the lower classes of men ; and, wherever money is in their possession, a heedless, improvident, and convivial people, will not, even by compulsion, be restrained from their enjoyment.

It is well known, that, in the potteries in France, the labourers indulge to great extravagance in their small wines. The like effects are produced by cyder, in the west of England, at the different manufactures and works in Devonshire, Herefordshire, Gloucestershire, and Shropshire. It is well known what immense quantities of strong ale and porter are drunk throughout England, and to what excess this is carried by the coal-heavers, porters, and draymen, and even by many who challenge to themselves the respectable name of citizens, over all the country. It is, indeed, an unhappy circumstance that cordial liquors should be so often abused ; but, if this is to happen, and I am afraid it can by no means be prevented, I do not hesitate to pronounce, that, of all others, malt spirits are decidedly the saf-

est. It is certain the excessive use of spirits induces a debility of constitution, and, besides, occasions a slight disorder of the stomach and bowels ; and every person who has a just regard to his health, comfort, or even life, will refrain from indulging to excess, especially in a too frequent repetition of it. But it is a fact well known to medical men, that every species of strong drink produces similar effects, when used too freely. All kinds of cordial liquors waste, and gradually debilitate the human frame. But far beyond, and much more striking, are the pernicious effects of most fermented liquors. These, being surcharged with much mucilage and sugar, produce in the stomach an indigestible acid, which becomes the source and occasion of many horrible disorders, which often fill up the dragging hours of life with languor, pain, and misery.

The gravel, the dropsy, and the gout, are the most certain effects of long-continued indulgence in fermented liquors ; and, if this is confessed, another calamity needs not be added to the train of ills produced by the unhappy habit. In evidence of this assertion, gentlemen of the medical profession are satisfied that the gravel was much more prevalent in this country some time ago, when malt spirits were not come into general use, and when ale was the principal drink amongst the people. It is a well known fact, that the gravel and stone both abound exceedingly in France, where the people drink great quantities of their small wines. In the cyder counties in England, these, and more excruciating com-

plaints, the Devonshire colics, are found to be the frequent unhappy companions of the intemperate: He is ignorant, indeed, who does not know that the constant and immoderate use of strong ale, beer, and porter, is dreadfully productive of similar complaints to those from wine: And it is not incurious to remark, that our great beer and porter swillers, without its being prescribed to them, find it useful, and even necessary, to take a dram, or glass of spirits, frequently during the course of their long festerunts, by whose diuretic qualities they work off, as they express it, the effects of their large potations; and though in the end they find themselves more inebriated, they invariably find their health more safe.

These pernicious effects of fermented liquors are certain, and confessed by every one who has had occasion to consider them, as well as by medical men; and they are too fully verified in the observation of every one who attends our public hospitals. But above all the distinguishing and unequivocal effects which mark the danger of fermented liquors to the human frame, the gout is the most common, certain, and dreadful: The immoderate use of all kinds of wine is known to incorporate this distemper into the very constitution, which entails misery for generations upon the human race; and the constant ingurgitation of porter and strong ale often produces the same effects: But I believe there can scarcely be produced one instance, wherein a man, who made use of malt spirits diluted, for his constant, ordinary, or convivial drink, to whatever excess almost he im-

dulged himself, was afflicted with a settled gout, or even any goutish complaints at all, excepting such were hereditary in his family. From this decided circumstance, it may bear a question, if our doughty wine-bibers, should they drink less wine, and add a little malt spirits now and then, would not find effects similar to what is experienced by our drinkers of ale ; they might, indeed, be drunk sooner, but would possibly be safer : And I think it happy for their health, that it is become fashionable to substitute a tumbler of tody after supper, instead of wine. Might they not thereby be redeemed from the terrors which mix with their conviviality, the terrors of blue flannel, crutches, and premature old age ?

I have been frequently amused with hearing some persons strongly recommend porter and ale as a drink peculiarly fit for the labouring people, in preference to spirits, on account of some supposed nutritive quality, of which, they say, these liquors are possessed. It is in this manner opinions are often formed, upon mere conjecture. I am sure there is no medical person, accustomed to analyse the qualities of liquors, or other subjects, but will tell you, that the only valuable part in ale and porter is the portion of spirit it contains ; for the bitter, and the trifling quantity of sugar and mucilage, contribute nothing to that purpose. By the abundance of acid and mucilage, indeed, the stomach is cloyed, and the desire of food is thereby for a while extinguished ; but this is so far from being advantageous, that it is truly pernicious ; for no cordial drink, not to say ardent spirits, to peo-

ple in health, should be substituted for food : and it is an assured symptom of its becoming prejudicial to the constitution, when, by continued excess, it diminishes or destroys the appetite for solid food. I have farther to remark, that the preference given to porter above strong ale, or the sweet fermented liquors, by many persons, is not founded in any real excellence in the liquor itself, but because the mixture of a greater quantity of the bitter infusion of hops makes it fit lighter, and preserves the stomach from the feeling of oppression ; though the truth is, the hop is of no farther advantage, or conducive to nutriment, than in proportion to the stimulus it communicates. There is, indeed, a general impression in favour of bitters as a medicine which strengthens the stomach, and in that respect they are frequently for a time useful ; but a continued use of them is often prejudicial, and sometimes fatal. This is proved to conviction, by the use of the well known Portland powder. This medicine consists entirely in a collection of bitters ; and was for a while considered as a valuable medicine for goutish complaints ; and, when it was taken for a long time in steady continuation, it did perhaps seem to remove the gout, but it landed the patients in debility and death. All bitters would have the same effects, if taken long, and in considerable quantities. The only reason why the hop is not thus pernicious, is on account of its being conveyed by porter in but small quantities into the stomach, or from its being corrected by the spirit the porter likewise contains ; but by no means can the continual use of this bitter in porter

be medicinal or healthful. If it is then true that porter, ale, and beer, are chiefly beneficial, in as far as they contain a portion of spirit, the separated spirits themselves must be equally in proportion useful, with this particular quality, that they do not clog the stomach, and indispose it for receiving or digesting the ordinary food. Clog the spirits with a sufficient quantity of mucilage, jelly, or any glutinous inviscating material, and the same effects will be precisely felt as are felt from ale. It is common in the Highlands of Scotland to prepare for an early journey, by taking a glass of whisky, mixed with a small quantity of cream, only as much as removes the ardency, and moderates, but prolongs, the effect of the spirit ; and upon this a man travels longer, without faintness or feeling of hunger, than if he had previously taken a plentiful meal, or drunk a quantity of strong ale or porter, or any thing else. This drink, being mild and pleasant, goes under the name of Old Men's Milk. In corroboration of the same principle, it may be remarked, that every person who keeps a dram shop, whether man or woman, invariably grows fat, and those who indulge in dram drinking do the same, until their use of the spirits becomes excessive, by which intemperance the very principles of life may be destroyed.

Were not the subject too serious to be treated with levity; I would think it not improper to remark the dull stupidity which attends the swillers of porter and strong ale. With them drunkenness participates something of the disgusting nature of downright gluttony. A progressive stupidity attends it. The long and tedious

process of their intoxication is without mirth, without wit, becoming every moment more intolerable ; and, as it is insipid and disgusting in its progress, and completion, so does it require a considerable time to restore the mind to rational exertion, or the body to its ordinary and necessary functions : So that these liquors have nothing to recommend them but the predilection of taste, acquired by long inveterate habits : Whereas, if a man has lost his decent and regulated regard for sobriety, and *will* indulge in such excesses, he will find the beverage of diluted malt spirits an exhilarating and mirth-inspiring drink : If he *must* get drunk, his object is soon attained, and he becomes quickly an egregious fool ; but he yet more quickly returns to his sences : He immediately can renew his labours, and his time and industry are not long lost to society or his family. Assuredly intemperance is most baneful to the health, the interest, and the happiness of mankind ; but it is equally verified that malt spirits are frequently useful, sometimes necessary, and, excepting in cases of great and obvious abuse, always safe.

To conclude, therefore, my argument, I appeal to the observation of the whole kingdom, if the common people of Scotland, who are mostly accustomed to drink malt spirits, are not as healthy, and as long lived, and even more so, than the same class in England, who indulge in ale, porter, cyder, and other fermented liquors. ~ I appeal to our hospitals, whether they are not more free from such diseases as are occasioned by intemperance than those of London. I appeal to our hardy, healthy, long-lived race of Highlanders,

who for the most part know, and value no other liquor than their native whisky; and let their universal suffrage say, whether good malt spirits are not, for health, for safety, and for comfort, justly deserving of a preference to beer, to ale, to porter, or to any other fermented liquor: and should, in a northern climate, a cordial and stimulating beverage still be sought for, and if such must be provided, where can any be found for that purpose, with so few defects, and many good properties, as the spirits which are furnished us from our distilleries?

TRANQUILLITY.

I now proceed to consider the effects of the distilleries upon the internal tranquillity of the country. Many men, without taking time, or having abilities for accurate investigation, are often disposed to assign causes for events, or effects, which, in reality have not the most distant relation to them. This is the source of many errors both in judgment and conduct, and is indeed very injurious when it affects the public opinion upon important occasions, or leads to measures hurtful to the public interest. Precisely in this predicament, I apprehend, have the distilleries been placed before the public eye. Interested men, who wish to circumscribe, if not to annihilate, that trade, wish to connect a train of events together, which have no relation to each other, and from thence they draw conclusions perfectly unfounded, and contrary to truth,

"Whilst," say they, "the distillers were affording a full supply of spirits to the country, many men were daily seen intoxicated with drink, staggering in our streets. In that period of dissipation commenced these associations which were formed in various parts of the country, which, under the influence of seditious principles, held forth to the community the necessity of an entire reformation in every department of the government, and held forth themselves as the persons who alone were able to accomplish the arduous task; but no sooner were those distilleries suspended from working, and spirits become dearer in the country, than riot and dissipation ceased; general depravity became less prevalent; the seditious associations were dissolved, and public tranquillity was universally restored. Who, then, knowing these certain facts, can deny the conclusion, that, if the distilleries were totally suppressed, dissipation would be at an end, and peace internal restored and secured to the country?"

The reader is far from being intelligent, if he need any person to point out to him the sophistry of the supposed connections in these objects, or the falsehood of the conclusion drawn from these suppositions; for the public tranquillity never was, and never can be affected, either by the wisdom, or the guile, or the efforts, or the confusion of the drunkard.

I should be extremely sorry, if the question, in the discussion of which I am now engaged, were to become political; for, in fact, it is happily relieved from all connection with those political opinions which divided the country; and it is only the interested ma-

nagement of those who would wish to bring the distilleries under the public odium, which ever suggested the wild idea that they were instrumental in disturbing the tranquillity of the country ; but I entertain no doubt but I will fully satisfy every candid mind of the untruth, even the impossibility of this. Sedition and treason I hold to be crimes of deep enormity, and doubly guilty are they in this country who commit them, where we have such substantial reasons to love our sovereign, and revere the constitution ; I therefore know not a punishment which would be too severe for that man who would wish to introduce anarchy in place of order ; who would set loose the firm and compact order of our government ; undermine its surest supports, and render its best efforts for public prosperity abortive. I cannot say how far the societies established throughout the country, entertained such treasonable intentions ; but in one thing I am decided, that though I saw many things in our political circumstances which might admit of amendment, yet I never could suppose that the untutored understandings of those people were equal to the task, or that it was fit our sacred constitution should be torn asunder by their rugged hands, in order to be repaired. But without entering farther into those particulars, I proceed, as immediately appertaining to the subject in hand, to state and illustrate the following proposition, viz. That the habits of intoxication are inconsistent with the plans or efforts of persons disposed to excite public discord ; and that it never happened in this country, nor in any other country upon earth,

that men, addicted to intemperance, were ever connected with the contrivers or abettors of sedition. Never since the creation, was sedition or treason devised by such men, nor were they employed as instruments of such dark designs. Nor were men of this character ever employed for any purpose, whether good or bad, which tended to introduce confusion into society, or subvert the government of any country. Though, therefore, we were to allow, that the distilleries were the occasion of every species of dissipation and intemperance, they can never be justly accused as the cause of public discord. In proof of these positions, I have to remark, that the tempers and characters of mankind are found infinitely diversified, and though this variety is not so much distinguished amongst them who have had the pursuits of their lives determined by the arbitrary appointment of their parents, by the manner of their education, and the precise line of business to which they have been directed, these having always a tendency greatly to affect their tempers and form their characters; yet, if by any means they have been brought to overleap these obstructions, their real characters will soon display themselves, direct each movement of the mind, and influence the universal tenor of their conduct. Now I wish the reader particularly to observe the leading features of that character which is found prone to dissipation, and he will constantly find, that nothing can be farther removed than it from a disposition to plots and seditions, or dark and treasonable crimes.

Young men find the first incitements to dissipation

arise from the unbridled pleasures which are offered them in the convivial hour, and these persons are most in danger of seduction whose passions are keen and ardent, and whose imaginations are strong and animated. Such men are often found endued with hearts alive to the most tender feelings of humanity ; and the unregulated benevolence with which they are actuated, disposes them strongly to acts of mercy and compassion. Persons of this character, whilst they keep possession of themselves, are capable of great and good exertions ; but they are by no means capable of guile. The trick of falsehood or deceit, is held by them in contempt, and their character, though often impetuous and foolish, is always open and undisguised. Often have I seen the dreadful ravages which, in such a mind, have been made by intemperance, when every good quality has been sacrificed upon the unhappy shrine of pleasure. Wandering in the delusive paths of vice, they are often seen forgetting the first, the noblest, and dearest obligations of their nature, till progressive intemperance entirely incapacitates them for doing either good or evil. But fix this man in any point you please in his progress in intemperance, and you shall never find that his dissipation at any time ever predisposes him for acts of cunning, or dark designs, or that ever it tends to inspire him with cruelty or thirst of blood. Even avatrice itself can never so lay hold of his imagination, as to make him wish to raise a fortune upon the ruin of his country. In a moment of intoxication, he may be instigated or impelled to action, but no hold can be taken of him in

contradiction to the biafs of his nature. Had he unwarily entered into the path of sedition, his heart would execrate the deed, and he would quickly again be found in the ways of humanity and justice.

But though men had been differently formed, and nature had framed them for dark designs ; were they capable of daring enterprise, devoid of every noble feeling ; were they cruel, selfish, and secret ; suppose such men by any means introduced into the habits of dissipation and drunkenness ; though for a while this cold phlegmatic temper should baffle the efforts of vice, and it might be sometime before it could affect the vigour of their exertions, yet its natural strong influence must at last prevail, and the powers of their minds, enervated by continued dissipation, must at last be subdued before it. Whether these characters, then, are seen in high life, or amongst the humbler ranks, in no shape will they be found predisposed for bad designs or deeds of treason ; for, if nature herself had modelled them for traitors, their habits would have set aside her purpose, and rendered them incapable of compassing the design. The vice of habitual intemperance so deeply affects the mind, and so completely enfeebles all its powers, that it is in reality incapable of forming any plans but such as tend to gratify the desire for pleasure. And moreover, improvident as they are, regardless of futurity, and disengaged from every rational connection, they are not only unable to form bad designs themselves, but they are unsit to be trusted with such by any other person : The babbling moment would betray the secret, and such imprudent

confidence would soon involve themselves and their cause in ruin.

But farther, such characters as these will be ever found equally incapable of execution as of design. Their bodily frame being equally enervated as their mental powers, in the moment of intoxication, the mad hour of delirious intemperance, they may be incited to some rash, and even daring enterprise; but soon the fever of the blood abates, suspended reason again resumes its exertions, and such men find themselves languid and relaxed, unpleasant to themselves, and perfectly unfit even for being the instruments of any measures which require exertion, whether they be good or bad: A wise man will never solicit their aid in a virtuous enterprise; and the deep reflecting political traitor will never confide the execution of his schemes to their uncertain and irregular efforts. Indeed, their only exertions will, as I said before, be directed to their pleasures, which are the objects to which their habits lead them, and which have occupied their affections and engrossed their attention and their time. Exertions which require attention, which require perseverance, which require sound heads and bad hearts, would be to such men so great a burden, that they would ficken at the very thought. They are so contradictory to their passion for hilarity and joy, that they would detest them. They would be so opposed to their social habits, that it would be impossible to form them to their purposes. These things being thus obvious, let me suppose, merely for sake of argument, that the distilleries were the unhappy means of rivet-

ing the influence, and extending wide the contagion of dissipation, by affording largely the means of indulgence ; yet even upon that untrue supposition they must be entirely acquitted of being in the least the occasion of disturbing the public tranquillity ; and not only so, but I should be rather apprehensive that, if thus they corrupted the minds of men, they ought to be suppressed, because, by their enervating influence, instead of exciting men to sedition, they prepare a people for submission and slavery ; a people fitly disposed to lay prostrate their necks at the feet of any tyrant, since such men have not energy to resist his feeblest efforts to enslave them.

This being the case, a debauched, dissipated race could never excite the smallest apprehension in a British government. Such Englishmen or Scotchmen as these, would not only be incapable of giving disturbance to the plans of government, but they would be even unworthy to serve our gracious sovereign, the proud boast of whose heart is, that he reigns over a people inspired with the love of liberty and virtue ; who, whilst liberty and virtue reign, will steadily support the cause which is their own.

The doctrine which has been established, as I think, upon the juiciest principles, is not more true in theory than it is verified by facts ; for, from the creation, there cannot be produced one single instance wherein men, intoxicated with drink, or subject to the habits of intemperance, were ever seen devising or carrying on, or capable of having a share in, any enterprise which was intended to affect public tranquillity, or to

subvert social order. I have traced in history, the rise and fall of the Roman state, and seen the republic, and the empire convulsed to the very centre. I have sometimes found, in consequence of commotions, the sacred head of liberty lift up itself and send forth the complacent smiles of general peace, diffuse wide the light of knowledge, give strength to the arm of virtue, and spread joy and prosperity all around. I have also observed convulsions at other times, attended with rapine, blood, and horror, and tyrants exalted, triumphing in slavery, and in the miseries of men*. But in no one instance does the instructive page of history attribute to intoxicated men the blessings or the horrors of the scene. The page of history has also led me through the Grecian states, who, for ages, were the wonder and example of the world; a people who speculated upon government and every other subject; and even *them* I found often subjected to revolutions, and distracted by commotions. But I never heard that these were occasioned by the bacchanalian revels of the drunkard, or men addicted to habits of intemperance.

The historian has also led me to Turkey, the seat of ignorance and barbarism; and I have there had access to contemplate scenes of unmixed horror, when the irresistible fury of ungovernable multitudes have swept the most powerful monarchies to destruction; and sovereigns, whose subjects have trembled at their name,

* Cataline's conspiracy may, by some, be thought an exception, but not justly. We know not the kind of intemperance in which the conspirators indulged: it was not probably drunkenness; for they were secret; their debts drove them to desperation, turmoil, and treason.

and kissed the ground before them, were driven from their thrones, and trampled in the dust. Yet even in those regions where popular frenzy is most intemperate, and its effects most dreadful and desolating, where it has most frequently kindled, though it has never done good, or meliorated the state of society, a man intoxicated with drink, is nowhere to be found ; for there wine is forbidden, and spirituous liquors are scarcely known.

When I return to this island, and trace its history from the earliest period, here likewise the same observation will be confirmed. In Britain, oft the miserable theatre of civil discord, and scenes defiled with blood ; where political contest has been the bane of national prosperity ; where nobles have perished, and kings have been slain ; there the people are impatient and irregular ; inquisitive, yet rash ; ardent for liberty, and jealous of their rights, yet subject to the caprice of the moment ; there they have been frequently actuated by sentiments which give dignity to men, and inspired to deeds which only could be compassed by heroes ; and at other times pushed on by blind impetuosity, have spread fruitless desolation through the world, and even sometimes torn their own inward frame with fierce convulsions. Here, when I review these various and awful scenes, I admire that aspiring majesty of public virtue which animates the souls of Britons ; at the same time that I tremble to contemplate that rashness which has frequently brought this country to the very brink of ruin ; and I adore the Providence which then rode in the whirlwind and ruled the storm,

and which has hitherto made every event conduce to the perfect establishment of our dearest liberties, and promote the high prosperity that we now enjoy. Whilst my mind is filled with those great proceedings, I would contaminate the page, did I try to trace them to so mean an original as intoxication or intemperance ; or, were I to give such importance to the sons of mirth, as to suppose them even remotely connected with those grand events. They are incapable of such inspiration ; are unfit for such achievements ; their glory is confined within narrower bounds, to maltreat a watchman, to break a lamp, to disturb the tranquillity of their peaceable drowsy neighbours with their Bacchanalian songs or nocturnal riots ; to afford a spectacle of the degradation of human nature, and make themselves the sport of mere children in the streets : These are their honours, and here their ambition ends. I cannot possibly conceive how beings addicted to intemperance, should have gained such consequence as to be thought capable of disturbing the public tranquillity, or of endangering the safety of the state. It never did, it never could happen. How then, upon the worst supposition that can be formed concerning the distilleries, supposing they were the source of all intemperance ; how, I say, can they be dishonoured with so black an imputation as that of occasioning political broils, or of sapping the foundation of civil government ? It is impossible.

I am very averse from engaging any farther the reader's attention to those societies, or associations, who some time ago made so conspicuous an appear-

ance, and so much divided the opinions of mankind : But there is one thing which must be mentioned, as it appertains so directly to the point in question. Though I never was present at any of their meetings, I am authorised by truth positively to say, that they were not collections of men, either noted for drinking, or intoxicated with liquor. A habitual drunkard was hardly, if ever, to be found included in their lists : They were attended with unusual solemnity, order, and quietness ; and with them it was an established regulation, that, during their assembly, none of them should either eat or drink. Their enthusiasm was strong and unenlightened ; but it was not the enthusiasm of the drunkard, nor were their speeches the ebullitions of mad intemperance. It is, therefore, impossible not to feel some contempt or indignation against those weak or designing men, who have so far done outrage to truth, or wish to cover their nefarious views, as to lay the blame of the discontents and seditions which have spread so widely, to the cause of intemperance, and thereby to the distilleries. They themselves know that these objects ever were, and must for ever continue, disconnected.

With men of very different descriptions did these meetings originate, and by men very different from these have their principles been received, and their combinations supported. Deep thinking men, knowing in the characters of mankind, dark and impenetrable ; these, and such as these alone, have ever been the subverters of public peace, and the tools they work with, are the fixed follies and inveterate passions

of their fellow men. With equal address and success can they make use of the high-souled enthusiast, or the man benighted in the dark gloom of superstition; fledge the wings of daring ambition, or engage the heart which is hardened with avarice, mix the cup of poison to increase the miseries of discontent, or lure to foul deeds of prowess inconsiderate youth. They can combine these characters together, and make their united efforts assist them in composing their base designs; but by no possible art can they make the man addicted to habitual intemperance, assimilate with their dispositions, or advance their views. Never, therefore, can the distilleries be justly accused of disturbing the tranquillity of the country.

“ But if this is the case, say the opposers of the distilleries, how has it happened, that these associations abounded, and discord prevailed, whilst the distilleries furnished an ample supply to the intemperate; and the moment they were suspended, and the means of intemperance were acquired with more difficulty, that immediately these meetings were dissolved, and tranquillity restored to the country? Does not this fact overturn the theories of speculation, and force conviction, even in opposition to the experience of every former age, and also in defiance of the evidence arising from the characters and conduct of the associators themselves?”

The man who can propound such an objection, is hardly worthy of an answer; but I will indulge his weakness, and remind him, that, amongst that variety of plans, devised by the wisdom of the British Parliament,

for the security of his Majesty's person and government, the stopping of the distilleries was never thought of, and intelligent observers cannot have already forgotten the suspension of the *habeas corpus* act, nor the passing of the bills which rendered those associations treasonable, nor those trials for treason and sedition, in which our supreme criminal court, condemning the guilty, gave such awful warnings to the designing or the inconsiderate. In these measures, surely, we behold a power sufficient for the purpose; and our government will not rest their praise for the internal tranquillity we now enjoy, on so trivial a circumstance as the suspension of the distilleries; and I am persuaded our gentlemen peace officers, who were at that time enrolled in such numbers, will not resign the honour they have so justly acquired by the faithful performance of their duty, in preserving the public peace, to a cause so flimsy and ridiculous. Much less can I believe, that the numerous corps of royal volunteers, firm in their loyalty, exact in their discipline, and formidable for their intrepidity, will yield their meed, and allow, that to suspend the distilleries, was the only measure requisite to restore and ensure the public quiet, and which would render their patriotic institution useless. With such tremendous laws then, with such bands of constables, with so many bodies of steady volunteers in every quarter; need any man be told what it is which gives vigour to our internal police, and preserves the tranquillity of the state? With these facts before us, it surely never can be alleged, that the distilleries were the occasion of sedition, or

that the suspension of them was the cause of the restoration of peace and good order.

It must be observed, that hitherto, though the whole of this part of my argument, I have proceeded upon the supposition, that a general relaxation of principle, and general intemperance abounded in the country, and that the distilleries were the only or prime source of that abuse. Yet, after all, it is not true, that a general intemperance prevails, or that the distilleries are alone the cause of these irregularities which are occasionally discovered; for the strong ale and porter of the brewers, are not used by the community simply as *cordials*. But now this supposition must be rejected; for even a semblance of falsehood must not be permitted to direct my pen. And here I think myself well authorised to aver, that the lower classes of the people are not generally depraved, nor generally immersed in habits of drunkenness. Dissipation is not a striking characteristic of the under ranks in society; and even where that bewitching vice and consequent immoralities are found, they are so little occasioned by the licensed distilleries, in my opinion, that, if these be suppressed, or too severely discouraged, the measure, however plausible some may think it, would open upon us the flood-gates of wickedness, and introduce such disorders as would be truly alarming, and fatal to the dearest moral interests of these realms. In confirmation of these ideas, I am now led to take a view of the connection of the distilleries, with the manners and morals of the country, especially with those of the inferior orders of men.

MORALS.

WHEN I begin to deliberate concerning the moral state of any country, I do not think myself authorised to sit down in retired contemplation with the philosophic moralist, to form a picture of what men may have been, or to pronounce upon what degree of perfection human nature might attain, if led by the hand of pure and uncontaminated reason. Neither am I to take the chair of the divine, honestly to hold forth the morals which are defined by law, where obligation is enforced by the persuasion of a world to come ; for law gives no allowance for frailty, nor can it admit apology for vice. I must take the world as I find it, and estimate circumstances as they appear before me ; and, as I formerly remarked, I shall ever find, taking matters in this point of view, circumstances affecting events, and these together forming the characters, and influencing the conduct of the human race. I am not, therefore, at all astonished to find, upon one part of the globe, men shuddering with horror at the thought of eating the flesh of any animal whatever, whilst, in another place, I find them delighting to devour them even whilst they are alive. I wonder not to find whole countries guarded against drinking wine, with religious detestation ; whilst, in others, men consider a cheering glass amongst the first comforts of life. I need not be informed, that a people bound under the iron hand of poverty, are generally parsimonious and temperate, whilst abound-

ing wealth relaxes their attention to strict economy, and leads them more readily to indulge in pleasure.

In small societies, men, in general, are more virtuously temperate, than in large communities; and, in every instance, mankind are powerfully influenced by the circumstances in which they are placed. Were it, indeed, in my power, this should not be the case. I would wish to reform the follies of mankind, and inspire them with wisdom: I would eradicate their vices, and give them a true taste for virtue: I would banish their evil habits, and train them in the ways of truth. No circumstances, no time, no place, should then form distinctions in the characters of human virtue; for, I am well assured, that virtue is always one and unchangeable. But, to effect this perfect reformation, reason and religion have been employed in vain: and I am afraid, till the concluding scene, every effort to attain it will be fruitless; for man is imperfect, and subject to continual change. When he thinks himself wisest, he is the sport of circumstances; and, with the great body of mankind, situation and circumstances, independent of themselves, for the most part, form their opinions, their habits, their characters, and the general tenor of their conduct.

Now, in Great Britain, men are far advanced in knowledge, in riches, and refinement; they enjoy all the solid advantages of cultivated society, of settled industry, and extensive commerce. I find them at this very time signally displaying the virtues which are the offspring of such prosperous circumstances:

Their souls are inspired with a generous philanthropy; and the hand of benevolence and mercy is freely and generously stretched out, to assist the needy: They are ardent in the pursuits of fame; and, with generous indignation, they spurn at the idea of dishonour. Mankind with us, though but lately, are emancipated from the trammels of superstition; and have escaped from the pleasing, though deceitful labyrinths of enthusiasm. Antiquity now does not stamp a value upon opinion; and, to be free from prejudice, is the boast of every even half-taught witling.

When such, then, are the acquirements of society amongst us, is it not natural for us to expect to see them pursuing those enjoyments which are now put within their easy reach, by such a change of circumstances? We do not, therefore, wonder to see them dressed in the silks of Persia, or the elegant muslins of India; we even expect to see the diamonds of Golconda, and the furs from the forests of America, uniting, to display our attainments in elegance and taste. Our advancement in civilization gives splendor and elegance to our buildings, our gardens, and our tables. Amidst all this virtuous attainment and pleasurable acquirement, is there any man will say he could reasonably expect to find amongst us the simplicity which attends upon ignorance, the parsimony which proceeds from want, the patience which is taught by necessity, or that universal regularity of conduct which must ever accompany limited circumstances and circumscribed desires? Will not rather experience tell us, that the God of Nature balances the advantages and

disadvantages of every situation and period in which humanity has been placed; and, therefore, to weigh against our splendid acquirements, and our increased opportunities of enjoyment, our sensibilities to misery, and our opportunities and proneness to peculiar vices, have been enlarged or increased? Whoever attends to what passes amongst men, must have seen that variety of sentiments which distinguish the superior from the inferior orders of mankind? Who has not noticed the different manner in which objects affect them with pleasure or with pain? And who has not concluded, that the different ranks may be distinguished by their different virtues, and their different vices? Though human nature is the same in all, and the great traces of the family character is preserved, which marks them brothers; yet, from the difference in their circumstances, we expect to find their vices and their virtues precisely distinguished. If, then, this train of observation be true, has not the sagacious reader already anticipated the inference which must necessarily follow, That, whatever dissipation is found amongst us, it is not to be attributed to the establishment of the distilleries; but has necessarily been produced by a long train of circumstances and events, which have collected multitudes of men together in society, increased their desire of social intercourse and enjoyment, and administered opportunity to varied indulgence? So far, therefore, from imputing the intemperance found amongst us to the distilleries, may we not rather say, that the train of circumstances which has superinduced so total a change upon the face of society,—which has

led men to indulge their appetites so much without restraint,—that this very train of circumstances, which presents to our view society in its present state, so knowing, so refined, and elegant, is the very thing which has given being to the distilleries themselves; for they commenced with the dawnings of knowledge and refinement, have increased with their progress, and will be perfected in their perfection? But, though I had the best reason to say, that we might expect, in the progress of society, and in these pleasures and dispositions which attend upon that progress, that the desire of cordial exhilarating liquors might find too great a place in the social circles; yet, even in that indulgence, the vice is less intolerable,—the present refinement of manners will mix with inebriety itself,—and men, deprived of their reasonable powers, will retain so much of the general impression of social obligation, as to prevent the rough unmannerly expressions of their folly, and more especially preserve them from those atrocious crimes to which, by intemperate rudeness, they might be impelled. I am sure there is not an old man who has observed accurately former times, but must give his testimony to this observation, which so distinctly characterizes the manners of the age. He finds but little of that coarse disgusting language which was then the boast of the intemperate; still less of that boisterous and ferocious indulgence of passion which formerly made the social hour an hour of danger; which brought on unextinguishable feuds, and ended often in bloodshed and death. Such horrors seldom now mark the riots of the most disorderly;

and whether it be, because of this distinction, or because it is really in itself true, I am led to believe, that the vice of drunkenness is less frequent, and, when it does occur, less vicious, than it was in former times. How, then, can the distilleries stand charged with corrupting the morals, and increasing the vices, of society? But I must be allowed to go farther; and accuse those men of peevishness of temper, who so freely condemn the present age for the vice of intemperance, and especially attach the accusation to the lower classes of mankind. I will neither make comparisons with former times, nor need I make comparisons with other countries. Scotland is the place pointed at, as most addicted to this: The lower classes amongst us are supposed to be most intemperate; and distilled spirits are considered as the temptation which betrays them into the commission of it.

This is, upon the whole, a perfect misrepresentation. Let it be considered, that drunkenness is an open, noisy, and obtrusive vice, which is neither capable of concealment, nor disposes a man to conceal his folly: Let it be remembered, that the appearance of one, two, or three persons, intoxicated, and reeling through the different streets of our wide metropolis, that these poor wretches attract the general attention, are quickly followed by multitudes, who expose their folly more obviously to view, and occasion their becoming the objects of common obloquy. But, after all, what are the inconsiderable few who thus are guilty, compared with the innumerable multitudes who are untainted with this folly, and are far removed from

habitual intemperance? or, why should the vices of the few attach and stain the general character of the most numerous class of our fellow-subjects? I am proud to say it, and it is without a possibility of being contradicted, that ninety-nine parts of the lower orders of the community are untainted with this vice; and there is not a peasantry in Europe more sober; and, upon the whole, more virtuous, than the peasantry of Scotland. The manufacturers and the mechanics are alike entitled to this praise: The middling ranks of life are not less distinguished for sobriety and industry. I allow, it is true, that there are many dissolute, profligate, abandoned wretches, seen daily in our streets, infesting every corner; and I allow, that amongst them are found manufacturers and mechanics of every branch of business, who are idle and dissipated; who often fill up the time not employed in the commission of more flagrant crimes, in drunkenness and riot. But these are not sufficient to mark the character of the plebeian ranks; who, upon the whole, are sober, orderly, and industrious. To this, indeed, they are impelled by necessity; but necessity has formed their habits, and these have fixed their characters.

It is not to be wondered at, that in great cities many persons are to be found profligate and debauched; for thither every one flies, who is, as it were, driven by his vices from the pure society of country residence; who, by his imprudence, has wasted his substance; of whom his friends and country are ashamed: These fly to the great cities, to hide themselves from observation,

in the midst of multitudes of men ; these fly to live upon the innumerable follies which are there committed ; there they go, to find shelter to their crimes, which could not be concealed in less numerous societies ; there they find employment without a character, and almost certain bread, without a master to controul their appetite for dissipation.

Is it possible that any candid man can lay this concourse of corruption to the charge of the distilleries ? Will any honest man say the distilleries trained these men in the road to destruction ? It is true, in intoxicating liquors they found an indulgence of their propensities ; so does every thing become more corrupt in the hands of the corrupted ; but the distilleries are innocent of their ruin. I am told, that, since the distilleries have been suspended, since spirits have become dearer, and more difficult to be obtained, that there are fewer men amongst us addicted to intemperance, fewer atrocious crimes are now committed, and fewer mechanics or manufacturers are found idling away their time, deferring their work, and leaving their families distressed in want of necessary subsistence. All this, I confess, is true ; but I will not allow that it is the suspension of the distilleries which has occasioned this happy prospect of reform ; nor do I believe the continuance of this suspension would either promote or secure this desirable object. We all well know, that these kingdoms have, for some time past, been engaged in a very extensive war ; and there are none of us who have need to be informed, that immense numbers of our men have been called forth to fight the battles of their

country. We all know that the levies for the army are most readily supplied from amongst the idle, the dissolute, and immoral. Immorality, indeed, is far from being requisite in the character of a soldier ; but it is certain, that from that description of men the ranks are most easily filled up. These idle and dissipated persons being thus removed, we assuredly find our streets more regular and safe, riots less frequently happen, and crimes are less frequently committed ; but will any man of common sense say that this is a consequence of the suspension of the distilleries ? I might as well be told that the distilleries were the occasion of the war. Farther, The stagnation of credit, which happened some time ago, occasioned a great stagnation in our manufactures, and multitudes of our weavers and mechanics were necessarily dismissed from their employments, who mostly enlisted in our fleets and armies ; but the sober, the industrious, and active, were kept still in employment by their attentive masters. If, in consequence of this, these gentlemen now find the average work performed by their workmen is, in proportion to their numbers and the time employed, greater than before the idle and worthless were dismissed, is this to be attributed to the suspension of the distilleries ? The idea is ridiculous.

But let it farther be considered, that the common people are generally thoughtless and improvident : If, then, such people, with nothing in store, find the price of the necessaries of life nearly doubled, and a general scarcity prevail through the country, and that it requires from them a double exertion of their industry

to supply their families with bread ; if we see them, in consequence, more sober, and more attentive to their daily work, will this kind of reformation be also attributed to the suspension of the distilleries ? Any man would be ashamed to hold such absurd positions. It was not, surely, to that suspension, and the dearness of spirits consequent upon it, but to the war, and the scarcity of bread, that we must attribute the apparent reformation which took place ; a reformation which, unless famine and war should continue to desolate the country, will prove but delusive, though the distilleries were abolished for ever.

But I proceed to demonstrate a still bolder proposition upon this head ; a proposition in which every man of good principles and humanity must feel warmly interested ; and it is this : That if the distilleries are either much discouraged or suppressed, this measure will occasion still more numerous and greater immoralities than what are now lamented ; immoralities bearing the darkest complexion of guilt, dreadful in their nature and extent, and almost irremediable in their conclusion.

A wise man, when he has a choice of good before him, chooses the best ; and, when he is threatened with two evils, one of which he cannot possibly avoid, he cheerfully will submit himself to the least, in order to avoid the greatest. Upon this principle, though I were to allow, on the one hand, that the distillers could not carry on their business without, in some measure, infecting a certain proportion of mankind with dissipated and immoral propensities, and victims were daily

seen falling under their pernicious influence, yet, if on the other hand, we were assured that the suppression of them would occasion a more gross depravity of manners, would spread wider the immoral influence, and bring to destruction greater numbers of the human race, what man of humanity or virtue could hesitate a moment which of the two arrangements to establish. It is my intention to show the truth of the last hypothesis.

I hope the attentive reader still recollects, that, when I mentioned the connection of the distilleries with the revenue of the crown, I took notice of the inevitable increase of smuggling which would assuredly take place, if the distilleries should ever be severely discountenanced. I then beheld the object in its important effects upon the revenue, and I felt much concerned in the injury which might thus befall the public; but, when I contemplate it in its moral influence, lesser impressions in some measure vanish, and the mind is filled with the more affecting alarm. Let me now, then, suppose that the smuggling trade was set thoroughly afloat; that the smugglers covered our seas with their ships, and filled our coasts with their spirits,—surely, upon this supposition, the country would be in no better situation than if they were supplied by the distilleries; for the spirits would be equally plentiful and cheap, which would equally affect the morals of the inhabitants. But I attend more especially to the vast numbers of men engaged in this illicit traffic; and I feel a degree of sickening horror, when I reflect but a moment upon what sort of men these must be, and

what are the dispositions and actions to which they will be naturally led, in the necessary course of their unhappy engagements.

The traffic of the smuggler is illicit, hazardous, and daring : the bold and daring only will undertake it. It puts them straightway out of the peace and protection of their country : the lawless, therefore, and the desperate, will quickly unite themselves to these lawless societies : among them, persons guilty of the most enormous crimes, will expect to find a safe asylum. Their business is a warfare against regulated society : they are, therefore, enemies to their country ; and, in the prosecution of their bold, their lawless enterprises, they will regard every one who shall oppose them as an enemy ; and thus shall they soon become accustomed to blood and murder. The perpetual hazard of the boisterous seas, the hazard of ruin, captivity, and death, to all which they are exposed, will keep their minds perpetually up to the high tone of desperation, and will create a character such as is fitted to fill the mind with horror, where every virtuous sentiment is lost in the whirlwind, and every vicious tendency is inflamed to madness. Think now, I am not here speaking of one only, or a few wretches devoted to destruction ; I speak of thousands, of many thousands, of the human race, of our countrymen, who would thus be lost to society, lost to themselves, and lost for ever. How would the man of virtue, the man of humanity, lament the ruin, and lament the narrow policy, the blind prejudices, by which it would be produced ! But those who oppose them-

selves to our conclusion come forward here, and tell us, that we have amused or terrified ourselves with a phantom, and talked of events which cannot take place; for such, say they, will be the power of our well regulated policy, and so carefully will the seas be guarded, that the smuggler will find discouragement to his enterprise in every quarter, and every attempt to smuggling will be soon relinquished: But this is idle boasting: the expectation would be fallacious; for no interposition would prevent the attempt, no power prevent its partial success: All the efforts of government has never yet been able, and they never will be able, to accomplish it. Even now, when the ports of Holland are shut against us, and, in consequence of the war, the seas are covered with our well-appointed and vigilant cruisers, the smugglers are not deterred from our coasts: What then must be the case when the Dutch and French coasts shall be laid open by a general peace, and the number and vigilance of our cruisers shall be diminished? I am certain the smuggler never will be deterred; and the utmost vigilance will have no other effect than to make him more active to prevent discovery, or more daring in his defence, if he is discovered. The market, at any rate, will be still supplied; the vices amongst the people, supposed to be occasioned by spirits found in plenty in every corner, and at a moderate price, must still prevail, with this sad, this dreadful addition, that the vast multitudes of people engaged in the smuggling trade, whose very occupations lead them to every vicious excess, and to the

commission of crimes stained with the deepest enormity ; these multitudes, these unhappy men, must end in ruin. But though, for the sake of argument, I were now to suppose that it were possible to guard the seas, and to prevent any smuggler from approaching our coasts, can any man, who is acquainted with human nature, say, that the people, for that reason, would renounce the use of spirits ? In this northern climate will they submit to this ? Will they relinquish their habits, confirmed for ages ? I am thoroughly convinced no power, no possible exertion, can form or complete an arrangement to effect this purpose.

The Emperor of Russia, possessed of despotic power, and at that very time in all things else most willingly obeyed throughout his vast dominions, was nearly shaken from his throne, in consequence of his issuing a capricious command, ordering his subjects to cut off their beards ; and to this day this edict is hardly thought of in the Russian dominions. The political Queen Elizabeth, who was little less arbitrary than political, enjoined her subjects not to eat butcher meat for two days every week, confining them upon these to fish and vegetables ; but, though she gave a reason for her command, and told them this was good for their health and morals, and was necessary for the more easy victualling her fleets, yet neither supreme authority, nor the reasons offered, could obtain submission to this arbitrary princess. The Romans in their glory, and the emperors of Rome in their decline, and the kings of France at various times, created confusion in the traffic of their several countries, and

much discontent amongst the people, by endeavouring to establish sumptuary laws ; but never for any length of time were these laws obeyed. Men may be enticed from their habits, but they will not be compelled. Even so it will be found with us. Let the licensed distilleries be suppressed ; let the smuggling of foreign spirits be completely prevented ; yet will the full demand of the country be supplied by the unremitting efforts of domestic illicit distillers ; and these, paying no duty either for spirits made from malt or molasses *, will serve the country at a price greatly inferior to what could be done by the licensed distiller. Upon this plan, then, will the morals of the people be improved ? Will this tend to secure the sobriety and temperance of the lower orders in the community ? It is impossible.

I already noticed the infinite prejudice which might be done to the interests of virtue, by the smuggling of foreign spirits into the country ; but, believe me, the unlicensed distilleries, were they prevailing here, would also be woefully productive of immoral influence. Truly there are other immoralities amongst men besides drunkenness. Without that, deeply may the human mind be corrupted, and the conduct stained. The whole illicit traffic of distillation is a traffic of pilfering and secrecy. Confidence is acquired by bribery ; and by this men are engaged to lie, to deceive, to perjure themselves ; and every thing is outraged which is valuable, and gives confidence to man with man. When

* Molasses are generally used in towns by those illicit distillers, because they are not so liable to detection in the manufacture.

the mind is thus far corrupted, it is of little consequence what principles he pretends to retain, and there is scarce a probability that he will retain any that are valuable; and if he is a sober man, he will only be the more completely a villain. Now, the depravity here mentioned is of a dangerous and extensive spread; thousands may be involved in it: It goes deep into society, and tends to a general corruption. Consider the continual exhibition occasioned by this trade of cunning rewarded, of lies applauded, of perjuries forgiven; how fatally, by such examples, would the natural horror, the just detestation of such crimes, be diminished amongst men, till their enormity would be forgotten, and every virtuous impression be defaced. As to the smugglers themselves, few of them would be profited, most of them would be ruined, and cast debased upon society, without principle, without habits of industry, unhappy in themselves, and incapable of being useful to others. Such are the morals, which, amongst the common people, would certainly be found the consequence of the suppression, or even the discouragement of the distilleries; immoralities atrocious indeed, which, descending from that unhappy measure, would, without the possibility of prevention, deluge the people.

Thus have I done more than show the distilleries innocent of being the occasion of what dissipation prevails amongst us: I have demonstrated that ten-fold deeper depravity and blacker crimes would be the fatal consequence of their suppression.

CONCLUSION.

THE objections against the distilleries, which I have now considered, when they first engaged my attention, made a deep impression upon my mind ; and I was rather disposed to think, that no public advantages which could be derived from that manufacture, ought to preponderate against evils so momentuous ; and that, at every hazard, the health, tranquillity, and morals of the people ought to be preserved. These impressions were no ways lessened, when, in various companies, I had occasion, on account of one or other of these objections, to hear the distilleries treated with much asperity. But, as I never willingly take up my opinions rashly, far less allow them to be influenced by popular declamation, I made these matters the subject of my serious investigation ; and the conclusions I have stated are the result of full conviction. This being the case, I will not surely be thought presumptuous, though I entertain the hope, that others will be convinced, and my conclusions be supported by the general opinion. May I not also hope, that thinking men, having seen the importance of the distilleries to the agriculture, commerce, and revenue of the kingdom, will be particularly pleased to observe, that these great advantages, offered by this manufacture, may be attained with perfect safety to the best interests of society ?

Having thus accomplished the object I had in view, I intended, without adding any thing farther, to have left the reader to the impressions made upon

his mind: but, since what I formerly stated has gone to the press, I feel myself called upon, by circumstances which have occurred, to address myself to those persons whom I consider most interested in the subject under discussion.

Being fully informed respecting the substance of the speech of the Right Honourable the Chancellor of the Exchequer, when, in opening up the budget, he took particular notice of the Scotch distilleries, I there discovered two particulars, which I had occasion to remark with much concern: The first was his public declaration, that, from numerous and most respectable authorities, he had received such information concerning the bad effects which the distilleries have had upon the morals of the lower classes of the people in Scotland, that, were it not for their importance to the revenue, he was disposed to impose such a tax upon the trade, as might prove nearly its extinction: and the second was, that he had, in fact, under the influence of these informations, resolved to lay fifty-four pounds upon the gallon of the contents of the stills, which may probably operate to that very end.

Notwithstanding what I said formerly to that point, I feel myself impelled to do justice to the common people of Scotland. The Right Honourable Chancellor may rest assured, that the commonalty of Scotland are not a dissipated and immoral people: There is not a peasantry in Europe so well informed, so attached to religion, so attentive to the duties of it, or, in general, so free

from immoral propensities. Our manufacturers are exposed to greater temptations, being collected together in great towns, and in greater bodies, yet are they far more regular than any other set of men, in any country, in similar circumstances. I appeal to the clergy, who know the people of the country well: I appeal to the farmers, who are well acquainted with the conduct of their servants: I appeal even to the officers of the army, if the regiments raised in Scotland, though surely not collected from the most virtuous of the people, have not universally behaved themselves with equal, if not with greater sobriety than any body of men in the British service: I appeal to that prosperity which, for years past, has attended our agriculture and our manufactures,—which has been beyond our hopes, and even beyond calculation;—and no man can be persuaded, that this prosperity has been owing to a dissipated people; for prosperity and intemperance were never seen conjoined;—and no information should persuade, that the Scotch, who have long approved themselves to be an intelligent, laborious, persevering, and industrious people, can at the same time be a dissipated and immoral race, or that they are so entirely corrupted by the distilleries.

However, as the matter now stands before me, under the impression of those sentiments which have been expressed by the Right Honourable Minister, and alarmed, as I am, at the danger which impends over the interests of the country, I think it right, that those who are most directly concerned in the

subject, should take into their immediate consideration the measures now proposed. I am sure our honest farmers will not be indifferent to such an important concern. Tell me then, freely, with that plainness and integrity which ever ought to characterize your station, what impression it would make upon your minds, did you hear, that, by the irresistible authority of Parliament, the *Scotch distilleries were to be suppressed?* Would you not think the denunciation fatal to your prosperity? Tell me, had you foreseen such an event, would you have covenanted for the rents you presently pay for your farms? Did such a measure actually take effect, do you think you would be able to pay the rents to which you are now bound? would you be able to improve your farms, to carry on a spirited and profitable husbandry? Is it not a certain market, and an equal price, which makes your industry repay you? I firmly hope you will not now suffer the complaints of any set of men, however well intentioned, to deprive you of the benefit of a manufacture so intimately connected with your own prosperity, and that of the country at large.

Most respectfully also would I beg leave to call the attention of the landholders, especially of Scotland, to this important subject. And whether ye feel your minds actuated by patriotism, or a regard to your personal concerns, to you it is a subject of the greatest moment. Your minds are formed by a liberal education; you are animated by the splendid rank you hold in society; ye have abilities and time

for investigation and research ; ye have much to lose, and much to gain ; the prosperity of your country, therefore, must affect you deeply. Now, the more attentively you deliberate, the more clear and just the ideas are which you conceive, the more warmly ye feel yourselves interested in the public prosperity, so earnestly will you feel yourselves disposed to support the interests of the distilleries. A flourishing agriculture, an extensive commerce, a large productive revenue, these would ever accompany a prosperous distillery ; and these can never fail to engage the attention of the thinking, the judicious landholder. But, after you have given these ideas their full weight, think but a moment how deeply your personal interests are concerned in the subject, and this will be decisive of your conduct. A flourishing tenantry, an improved estate, an increased rental, and regular payments, these are the effects of a prosperous distillery ; and to these circumstances you cannot possibly be indifferent. Ye are too wise not to perceive, and too prudent not to pursue, the path which is so exactly marked, and which so plainly leads to your emolument. You are too well informed to allow any circumstance, respecting the present state of markets, to delude you into a belief that things will remain for ever in their present situation, and that there is not a possibility of falling prices bringing on a fall of rents. The time is yet full in my remembrance when great quantities of barley were shipped from this country for Norway and other ports, at a price so low as eight shillings per boll. *Recollect the*

fact, and beware. Be assured an export trade of grain will never ensure the profits of the farmer, or the rents of the landlord : The very idea of depending upon it is big with misfortune to the interests of both. · Barley is a *great rent-paying article* ; and no manufacture in Scotland is nearly of such importance as the distilleries are in the consumption of that article. The distilleries can alone assure your market and your price ; for the consumption by them is steady and equal : its influence is not confined to a corner, it pervades the island : it is even a defence against unpropitious seasons, and gives a value to corns which are damaged, and would otherwise be lost.

Suppose, then, your tenants were deprived of this resource, what would be the consequence ? You would see them dispirited and unhappy, living in poverty, and in a perpetual terror of their terms of payment. You would see sequestrations and misery hovering around them : Your fields would lie ill cultivated ; your rents ill paid ; your rental diminished ; and all going into confusion and distress. And for what are all these misfortunes to be incurred, and all the opposite advantages to be relinquished ? Some gentlemen, indeed, have been misled by false and interested information from brewers, or from short-sighted men, who, being incapable of looking deeper, have thought proper to attribute the discontents, which some time ago prevailed in the country, to the intemperate use of spirits amongst the commonalty, and they, therefore, became anxious for the prefer-

vation of the morals of the people : But the enlightened landholders of Scotland are not to be thus deceived : Ye know better things, and will not suffer the establishment of a measure, which would prove so detrimental to all concerned ; for it is yours to guard both your own and the interests of the community. Ye are possessed of wisdom to devise, and spirit to pursue, the proper measures upon a conjuncture so important ; and to your active exertions I leave the cause.

Most probably my feeble voice may never reach the ear, nor engage the attention of our ministry ; but, if I thought this might happen, I would take the opportunity to express the high respect which my heart feels for the government of the country. It is always my most earnest wish that I may be enabled to approve their measures ; and, when I cannot help doing otherwise, I would differ from them in opinion with candour, and wish to see every other person do the same. The government of Great Britain is founded in the principles of true patriotism : the happiness, the prosperity, and numbers of the people, are its strength : and an administration which acts upon these principles, will not be deluded by a partial view of circumstances, will not be affected by prejudices, will know no partialities. The Right Honourable Mr. Pitt, therefore, I am persuaded, will not long continue in the opinion he has formed of the distilleries. Having received better information, and thought maturely, he will with pleasure behold this manufacture extending its beneficial in-

fluences over the community. It will give him particular satisfaction to see it remunerate the encouraging and supporting hand of government with a large and well secured revenue. The distilleries, therefore, will not with him soon lose their consequence ; nor will he see them loaded with oppressive taxes, inconsistent with their prosperity ; for these would render the hopes of every benefit from them to the revenue completely abortive, as high duties must of necessity throw the trade into the smuggler's hands.

Upon the whole, then, whilst agriculture, commerce, and the public revenue, are esteemed objects of importance ; whilst the means of improving, extending, and establishing them, are considered of real value to the community ; that is to say, whilst reason and truth have power, and are attended to ; the distilleries will be esteemed a manufacture well meriting the general regard, protection, and support of the community.

FINIS.

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Impolicy of partial taxation.

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Form 47

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